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REPORT

OF THE

TAX LAW REVISION COMMISSION

FROM
NATIONAL TAX ASSOCIATION,
OFFICE OF TREASURER,
165 BROADWAY, N. Y. CITY

HARRISBURG, PA.
J. L. L. KUHN, PRINTER TO THE COMMONWEALTH
1921

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REPORT

OF THE

TAX LAW REVISION COMMISSION

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REPORT

of the

TAX LAW REVISION COMMISSION

To Hon. William C. Sproul,
Governor of Pennsylvania.

The Tax Law Revision Commission appointed by you in accordance with the provisions of the Act of July 18, 1919 (Appropriations Acts, page 229), submits the following as a report of its proceedings. The act under which the Commission was appointed is as follows:

"AN ACT

Authorizing the appointment of a commission to supervise the revising, amending, consolidating, and simplifying of the laws relating to the assessment, levy, and collection of taxes for local purposes; prescribing the power and duties of such commission; imposing certain duties on the Legislative Reference Bureau; and making an appropriation.

Section 1. Be it enacted, &c., That the Governor is authorized to appoint a commission of five persons, which shall be known as the Tax Law Revision Commission. At least two of said commissioners shall be members of the legal profession, familiar with the tax laws of the Commonwealth. The commission shall organize, immediately after their appointment, by the election of a chairman.

Section 2. The members of the commission shall receive no compensation for their services, but shall be allowed their actual and necessary traveling expenses incurred in the discharge of their duties. Such expenses of the commission, together with any expenses incurred by the Legislative Reference Bureau in performing the duties imposed, shall be paid from the appropriation hereinafter made.

Section 3. It shall be the duty of the Legislative Reference Bureau, under the supervision of the commission, to revise, amend, consolidate, and simplify the laws relative to the assessment, levy, and collection of taxes for county, city, borough, township, school, and poor purposes. The commission

shall make a report, which shall be prepared by the Legislative Reference Bureau, of its proceedings to the Legislature of the session of one thousand nine hundred and twenty-one, which report shall contain, for the consideration of the General Assembly, a draft of a bill codifying the laws relative to the assessment, levy and collection of taxes in the aforesaid districts.

Section 4. The sum of two thousand dollars ($2,000), or so much thereof as may be necessary, is hereby specifically appropriated to the Tax Law Revision Commission for the purpose of carrying out the provisions of this act. Payments from the aforesaid appropriation shall be made by warrant of the Auditor General upon the State Treasurer upon the filing of certified vouchers, signed by the president of the commission.

Approved—The 18th day of July, A. D. 1919."

The Commission was appointed on the fifth day of April, one thousand nine hundred and twenty, and is as follows: Rodney A. Mercur, Esq., of Towanda; Bernard J. Myers, Esq., of Lancaster; R. A. Zimmerman, Esq., of Scranton; Hon. John Marshall, of Beaver, and Hon. Addison Gumbert, of Pittsburgh. The Commission held its organization meeting at the office of the Attorney General on the twenty-seventh day of May, one thousand nine hundred and twenty. At this meeting Rodney A. Mercur, Esq., was elected chairmand and Bernard J. Myers, Esq., was elected secretary.

Subsequently meetings were held at Bedford Springs at the time of the meeting of the Pennsylvania Bar Association, at Scranton, Pittsburgh, Lancaster and three other meetings at Harrisburg. Mr. Myers also appeared before the convention of the third class city association at York, and Mr. Mercur and Mr. Zimmerman before the convention of the County Commissioners at Wilkes-Barre. At all of the public meetings a quorum of the Commission and John H. Fertig, Esq., representing the Legislative Reference Bureau, appeared.

As the work of the Commission progressed it became apparent, that to comply strictly with the provisions of the act under which the Commission was created, would involve many difficulties, and might seriously endanger any legislation which the Commission proposed. It was thereupon resolved to submit remedial legislation aimed particularly at the solving of some of the many tax problems which are faced by counties and local districts outside of the great centers of population, like Philadelphia and Pittsburgh.

It is to be noted from a reading of this act, that the Legislative Reference Bureau under the supervision of the Commission, was directed to revise, amend, consolidate and simplify the laws relative to the assessment, levy and collection of taxes for county, city, borough, township, school and poor purposes. Substantially this direction of the act has been compiled with in the bill which is hereto annexed.

Several omissions are, however, to be noted. The first of these is with regard to the application of the proposed law. It was agreed by the Commission that no provisions should be included which would affect the city and county of Philadelphia. The problems there encountered and the conditions existing are so vastly different from the remainder of the Commonwealth that it was feared a general code applicable to the entire Commonwealth might not be acceptable to the citizens of Philadelphia. An omission of the city of Philadelphia necessarily carries with it an omission of the school district of Philadelphia, the taxes of which district are levied on the city assessment. This district is a first class school district. The only other first class school district is Pittsburgh. In order therefore not to break any of the existing legislative classifications it was thought advisable to omit all second class cities (Pittsburgh and Scranton). The school district of the city of Scranton, which is a second class district, will, however, come within the provisions of the bill, but this should work no hardship, as the assessment upon which it would base its levy should be as favorable under the system proposed as the present city assessment.

The omission of second class cities was favored by many citizens of Pittsburgh. There seemed to be a sentiment that this city was large enough to be able to solve it sown problems and suggest to the General Assembly the necessary remedial legislation. On the other hand sentiment favorable to the system proposed seems to exist in Scranton.

Under the circumstances it was deemed advisable to incorporate an acceptance provision in the code permitting second class cities to come within its provisions. Whether such a provision is constitutional may be a matter for debate, but it can not endanger the remainder the code for the provisions have been declared to be severable.

The only other direction in the act creating the Commission, which has not been complied with, is the question of the levy of taxes. Had the question for consideration been one of the general levy only, it might be feasible to include it; but to include all of the special taxes which may be levied by the several local districts is almost an impossibility. An examination of the present legislation reveals the fact that many laws relating to the exercise of municipal functions contain hidden provisions authorizing tax levies to carry out these provisions. There is danger in any attempt to collect these pro-

visions that omissions may be the result. On the other hand such an inclusion in the code would involve the partial repeal of numerous acts, break the continuity of these acts, and result only in confusion.

At the several meetings which were held, municipal officials and citizens generally were invited to appear and to point out to the Commission defects existing in our present laws as well as any remedies which they proposed. These invitations met with a generous response and the Commission received many valuable suggestions.

It early appeared that a general sentiment existed favorable to the creation of a board of county assessors. This sentiment was especially expressed by officials directly connected with taxation matters and by students of this subject. It also developed that the creation of similar boards in Allegheny and Luzerne counties had met with the approval of the citizens of these counties.

One of the features of the present tax system, which met with almost unanimous condemnation, is that of the elected local assessors. There is a state-wide feeling that such officials are continually elected regardless of the fact that they possess no qualifications for the office. Usually no competent person seeks the office and the result is incompetence. On the other hand where a competent man seeks the office, he is continually required to show favoritism in assessments in order to secure re-election, or he follows a policy of making low valuation so that the burden of county taxation falls least upon his district, forgetting that while the affairs of the county may not be interfered with, he is, by his low valuations, handicapping his own borough, township or school district in securing sufficient revenue to properly conduct its affairs.

The Commission therefore agreed to propose the creation of a board of county assessors to take over all the taxation functions of the county commissioners, except that of levying taxes and to provide for the abolition of all local assessors, giving at the same time power to the board to appoint subordinates to take their place, who could, if necessity arose, be placed in districts where they were not resident and not so likely to be influenced by local conditions.

The question of a centralized system for the collection of all county and local taxes was thoroughly discussed at all meetings. It developed that a modified system of this kind was in force in a number of counties acting under special laws. In some of these counties the system provided for the collection of county taxes only, while in others borough and township taxes were included.

Much sentiment favorable to the creation of such a centralized system was expressed before the commission, and the successful operation of similar systems in other states was referred to. The statement was made at the Pittsburgh meeting, by a representative

of a large corporation, that he had more difficulty paying the taxes of his corporation in a small part of western Pennsylvania than he had in all of seven other states in which his company operated.

Some opposition to such a system developed. Several persons feared that an inconvenience to citizens might result, while others are generally opposed to any centralization of authority. Among the opponents to such a system are to be found those who are peculiarly benefitting by the present system, or who live in communities where there is no shifting of population and the present laws apparently produce satisfactory results.

The important feature of a centralized system is economy. It is believed by the Commission that taxes can be collected at about one-third or even less of the present cost. Another question of importance to be considered is the preserving of tax records and their availability. Under our present system it frequently happens that it is a difficult task to ascertain whether current taxes upon property have been paid, and conveyancers are frequently called upon to visit outlying districts and secure this information from tax collectors whose residence or name they do not know. In a centralized system the duplicates remain continually at the county seat and are public records open to inspection. Such a system should not occasion any inconvenience to tax payers, for deputies may visit outlying district from time to time, and banks can be used as deputy collectors. In Beaver county the county treasurer who is the collector, has appointed banks to receive taxes and the movement has met with success. Payment in any of such cases can be made by producing the tax notice which has been mailed to the tax payer and have a receipt noted thereon. The Commission after a full consideration of all phases of this matter decided to recommend the establishment of such a centralized system of collection.

Two other changes from the existing law, proposed in the bill submitted, which may be here referred to, are of somewhat less importance than those before noted. The Commission feels that the time has arrived for the abolition of all distinctions between seated and unseated lands. The only persons appearing before the Commission who touched upon this subject were favorable to such a change. This distinction seems to serve no real purpose and yet has beeen the source of frequent litigation and much legislation.

The other change relates to the collection of delinquent taxes by distress and sale of goods and chattels. Under the present law it is necessary to exhaust all personal property upon the premises before a return of such property can be made and a treasurer's sale had thereon. A statement was made before the Commission at the Bedford meeting, that a treasurer's sale had been set aside upon proof that there were growing apples upon the premises, which if exposed to sale, would have provided moneys to pay the taxes due. The

Commission proposes to retain the present law, but to strike therefrom the mandatory provisions ,and to provide specifically that no treasurer's sale shall be held invalid, or any title acquired at such sale be void, for failure to demand the payment of taxes, or to sell goods and chattels found upon the premises.

All provisions for the filing of liens for the collection of taxes have been omitted, and delinquent taxes are hereafter to be collected by annual treasurer's sale under a system similar to the present one. The provisions of the present law have been simplified and harmonized.

As directed by the act, the actual drafting of the code was done by John H. Fertig, Esq., the Assistant Director of the Legislative Reference Bureau.

The code submitted contains eight articles entitled as follows:

Article I. Preliminary Provisions.

Article II. County Board of Assessors.

Article III. Subjects of Taxation. Exemptions.

Article IV. Annual Assessments.

Article V. Revisions. Appeals from Assessments.

Article VI. Collection of Taxes.

Article VII. Tax Sales.

Article VIII. Acts of Assembly Repealed.

The following is a more detailed discussion of the provisions contained in each of the articles of the proposed "Local Taxation Act." A copy of the code is hereto attached.

ARTICLE I

Preliminary Provisions

This article designates the codification as "The Local Taxation Act." It makes the act apply to all counties of the second, third, fourth, fifth, sixth, seventh and eighth classes, to all third class cities, to all boroughs, to all towns, to all townships, to all school districts of the second, third and fourth classes and independent districts, and to all separate poor districts lying wholly or partly within any of these municipal subdivisions. This would leave without the system the city of Philadelphia, cities of Pittsburgh and Scranton and any other city which may enter the second class, the Philadelphia and Pittsburgh school districts and any separate poor districts in Philadelphia, Pittsburgh and Scranton.

Provision is made whereby any city of the second class may accept the provisions of the act and become subject thereto. This is framed particularly for Scranton and the other cities which may enter this class. It is however a question whether this acceptance provision is constitutional. The Commission feels that it should be included and an opportunity be given the cities to come within the system if it can be legally done. The constitutionality of this section cannot endanger the remainder of the code, for in every other instance all existing classifications are entirely included within its provisions.

The other provisions of this article are in the nature of a schedule to put the code into effect. All offices of tax collectors are abolished but their powers are preserved to close up their duplicates. Provision is made for the collection of accrued taxes, the filing of liens therefor, and the returning of lands for unpaid taxes. All existing liens and returns are saved and provision made for the collection of taxes due.

ARTICLE II

Board of County Assessors

A board of county assessors is established in each county to which the act applies. This board is to take over entirely the duties of the county commissioners with regard to assessments and revisions, but has no control over levies. In counties of the second class (Allegheny) the board consists of seven members, which complies with the present law. In all other counties the board consists of three members. In the smaller counties, comprised in the seventh and eighth classes, the county commissioners act as the board. The expense of a separate board in such counties would undoubtedly be burdensome.

The board is to be appointed by the county commissioners. Members of the board must be citizens, electors and free-holders. Their appointment is for four years. Their salaries range from five thousand dollars in second class counties to two thousand dollars in sixth class counties. The county commissioners acting as county assessors receive three hundred dollars additional in seventh class counties, and two hundred dollars additional in eighth class counties.

The present local elected assessors are abolished except with respect to elections, and the board of county assessors, is required to divide the county into a convenient number of assessment districts and appoint one or more subordinate assessors for each district. The salary boards or the county commissioners fix the compensation of these assessors, as well as the clerks of the board of assessors and the clerks and deputies of the county tax collector provided for in

Article VI. Provision is made so that all assessors and clerks may be shifted from one office to the other at different periods of the year and thus be continually employed.

ARTICLE III

Subjects of Local Taxation. Exemptions

The present subjects of local taxation are adopted by this article, except that it is proposed to abolish all occupation assessments and to give counties, cities, boroughs, and townships the right to levy poll taxes. These poll taxes are not to exceed two dollars in any district, except as now provided by the school code in second, third and fourth class districts, where a tax of this kind may be levied not to exceed five dollars. Attention is called to this school tax. The amendment of 1919 struck from the original section the designation of this tax as an occupation tax, and no one now seems to know what the intention of the legislature was. The Commission suggests that the code be again amended and that this tax be designated as a poll tax and be levied on all persons in addition to any tax upon property. The Commission will introduce a separate bill to provide for the levying of poll taxes for counties, cities, borough and townships. This is considered as being a matter related to levies and not a proper subject for the code to deal with. It is however important that this bill should pass or fall with the code otherwise electors might be disfranchised.

No change except in arrangement has been made in the enumeration of the various subjects of personal property which are now subject to county taxation.

The present exemptions of property from taxation are retained, but the various enactments are harmonized.

ARTICLE IV

Annual Assessments

This article proposes to establish a system of annual assessments and to abolish the present system of triennial assessments. The Commission is of the opinion that values fluctuate so greatly from year to year as to justify such a step. This assessment is to be used for all local purposes and is to supersede the present assessment made in third class cities. The assessment is to be made entirely at the expense of the county.

The board of county assessors and the subordinate assessors are to meet annually and adopt a uniform standard for the valuation of

property. They are to take into consideration all improvements, proximity to the market, advantages of situation, the amount paid by the owner, rentals received, and any other test which may be determined upon.

Provision is made whereby each county shall ultimately have a complete set of assessment maps showing all the real estate in the county. In cities and boroughs these maps are to be arranged by lot and block.

The receipts for the annual assessments are issued before the first day of February of each year and returns are to be made of all assessments by September first of the same year. This affords ample time for the making of accurate assessments.

The subordinate assessors are required to assess all property at an amount which they belive the same would sell for at a bona fide sale after full public notice, and all customs existing at present for assessments at per centage rates are prohibited and declared unlawful. The same duty and restriction is imposed upon the board of county assessors and the court in disposing of appeals; and to assist in a strict enforcement of these provisions, local districts are given power to appeal from assessments in the same manner as taxpayers. When all appeals are disposed of the assessments are declared legal and are no longer subject to attack.

Provision is made for a locality assessment instead of an alphabetical one. The discretion for such an assessment rests with the board of county assessors. The advantage of a locality assessment lies in the fact that values of abutting properties can more readily be compared.

A registry of deeds and mortgages is established in the office of the board of county assessors, and all deeds and mortgages must be registered there before they are recorded in the office of the recorder of deeds.

The Commission proposes to abolish all distinctions between seated and unseated lands. This distinction in our tax system has always been a source of litigation, and public opinion seems to agree that the time has arrived to abolish it. Surface lands, improvements, and minerals are to be assessed separately. Students of taxation agree that such a separation works more equitably.

The present law with regard to the assessment of personal property for county purposes and returns thereof has been retained, but additional power is conferred upon the board of county assessors to subpoena persons and to administer oaths in order that better and more accurate returns may be secured. In this connection it is to be noted that the Commission proposes to eliminate from the tax laws, the fifteenth section of the Act of June 17, 1913, P. L. 507, which makes usurious any agreement, whereby the borrower agrees

to pay the taxes imposed upon loans. A separate bill to accomplish this purpose is to be introduced. It is felt that this provision is not properly part of the tax laws.

ARTICLE V

Appeals From Assessments

The board of county assessors, instead of the present board of revision composed of the county commissioners, shall revise all valuations and hear all appeals therefrom. As before stated in revising valuations no test may be applied other than what the property would bring at a bona fide sale after full public notice. All directions to equalize valuations have been omitted from the code. The board makes a preliminary revision immediately after the first day of September, the date of the subordinate assessors' returns. After a preliminary revision, transcripts of assessments are sent out, days fixed for appeal, and notices of appeals are given to each taxpayer and to each local district. Each local district is given power to appeal the same as taxpayers. Appeals must be reduced to writing so as to provide a record. In hearing appeals and in correcting personal property returns, the board of county assessors may issue subpoenas and compel persons to testify, and when persons refuse to appear or testify, the board may apply to the court of common pleas for process to compel attendance. Provision is made for the payment of witness fees from the county treasury to persons who appear on matters other than those connected with their own assessments.

All revisions and appeals are to be disposed of and valuations certified to the local districts by the last day of November, so that each district may make its levy during the month of December. This will necessarily change the system of financing school districts which now finance on the school and not the calendar year. Authorities seem to agree that this will not be a hardship as this practice now prevails in Philadelphia and Pittsburgh.

Appeals to the court of common pleas may be taken by taxpayers and municipal districts within thirty days after final action by the board, and from this court an appeal may be had to the Superior or Supreme Court. Pending appeals all assessments remain valid. In disposing of appeals the courts must follow the system of valuation applied to assessors and the board of county assessors, and the practice of equalizing assessments without regard to actual value is abolished.

ARTICLE VI

Collection of Taxes

This article requires the county commissioners and the corporate authorities of cities, boroughs, towns, townships, school and poor districts to certify their rates to the board of county assessors not later than the first day of January of each year. At the same time they also certify the amount of any poll tax which may be levied, and their warrants directed to the county tax collector authorizing him to collect the taxes.

The duplicates for all taxes are to be prepared by the board of county assessors and they are to be written by cities, boroughs, towns and townships. Each duplicate will, of course, contain each resident's county, city or borough or township or town tax and school and poor tax. A direction is placed in the article requiring the Bureau of Municipalities of the Department of Internal Affairs to prepare model duplicates and to certify the form thereof to the board of county assessors.

At the same time that the duplicates are prepared the board of county assessors prepare notices to the taxables. These notices contain all the information shown in the duplicate with other information and have spaces where notations of payments may be made. To each notice are to be attached two stubs. These stubs are for the purpose of permitting the payment of taxes in instalments, and whenever an instalment is paid, one of the stubs is to be detached and a record of the payment made thereon, and then the same is forwarded to the county tax collector's office for entry upon the duplicate. It will be necessary under the system adopted for the taxable to bring his notice with him to the place of payment unless he desires to pay the taxes at the county tax collector's office where, of course, the amount to be paid would be shown by the duplicate. Provision is made that where a taxpayer shall loose or destroy his notice he may receive additional copies.

The county treasurer is designated as the county tax collector and he is given a salary for these duties which ranges anywhere from five thousand dollars in second class counties to five hundred dollars in eighth class counties. With the consent of the board of county commissioners he may appoint clerks to assist him in the collection of all taxes. He is authorized to deputize any of his clerks to make collections for him, and to sit in the various municipal subdivisions as the occasion may require. He may also deputize any bank, banking institution or trust company to receive taxes but only at their places of business.

The entire costs of the collection of taxes including the salary of the treasurer and his clerks is to be paid, one-half by the county

and one-half by the local districts in proportion that the valuation of the assessment of the particular district bears to the total valuation of all said taxes.

The county tax collector is held responsible for the collection of all county, city, borough, town, township, school and poor taxes. It is the purpose of the bill to require each county tax collector to close up his own books, and his executors and administrators may do the same in case of his death.

The duplicates are delivered by the board of county assessors to the county tax collector not later than the last day of February of each year, and the notices when prepared by the board of county assessors are to be mailed so as to be in the hands of the taxables by that date.

All of these taxes are deemed to be first liens from the time that the duplicates are placed in the hands of the collector and the lien is to remain until such taxes are fully paid and satisfied or are discharged by a county commissioners' sale.

It is proposed to permit the payment of all taxes in two instalments. This provision is made so that the payment may not occasion a hardship. The first instalment is due on the first day of March and must be paid before the first day of May, while the second instalment becomes due on the first day of August and must be paid before the first day of October. If the instalments are not paid by the first day of May and the first day of October they become delinquent and a penalty of one per centum per months is added, which penalty dates from the date when the taxes became due and not from the date when they became delinquent. It is proposed that all taxes shall be payable, when due, at face and that hereafter no abatements shall be allowed.

Provision is made for the payment of taxes by money order or certified check forwarded by registered mail.

Practically the same powers as now exist are given to the county tax collector to collect delinquent taxes by distress or sale of goods and chattels or by imprisonment of the delinquent, but the mandatory provisions of the present law are stricken therefrom. It is the purpose of the Commission to permit this procedure but not to require it, so that if no sale is had and there is personal property upon the premises, the property may nevertheless be return for non-payment of taxes and may be sold. It is specifically provided that no failure to demand or to collect any taxes by distress and sale of goods and chattels shall invalidate any tax sale had for the collection of such taxes.

To assist the county tax collector in the collection of delinquent taxes, he is authorized to deputize any constable of the county to collect delinquent taxes by distress and sale of goods and chattels

and is authorized at such sale to collect a fee of two dollars for his services. Provision is made for the collection of all poll taxes from employers. There are adopted from similar provisions now contained in the school code.

The county tax collector is required to make a final settlement of all taxes not later than the first Monday of January of the year following the one in which they were collectible at which time he is also required to make return to the county commissioners of all taxes on real property which have not been paid. The county tax collector's accounts are to be audited by the controller in counties where there is such an officer and in other counties by an auditor who is to be appointed by the court of common pleas. The cost of the audit is to be an item of the costs of the collection of taxes and paid accordingly.

ARTICLE VII

Tax Sales

The commission proposes that all delinquent taxes shall be collected at a county treasurer's sale, and that hereafter no liens for such taxes shall be filed in the office of the prothonotary. Experience has proven that the collection of delinquent taxes by lien is unsatisfactory and very costly, but it is proposed that the lien of taxes, which has been fixed by the act, may be collected by a certification of the amount due, by the county tax collector, county treasurer or the county commissioners, to the sheriff in case he makes judicial sale of any such property.

The system of tax sales adopted is founded to a large extent upon the present system which prevails for the collection of delinquent taxes upon seated and unseated lands at treasurer's sales, but the procedure has been greatly simplified and the law upon the subject has been harmonized. As has been before stated it is proposed that no failure of the county tax collector to demand or to collect any taxes by the distress and sale of goods or chattels, or by imprisonment of the delinquent, shall invalidate any tax sale had or any title acquired at such sale.

When any person purchases land at a tresaurer's sale he is required to pay the taxes, penalties and costs due together with a fee for the recording of the deed and a fee for the filing of any surplus bond for the amount bid over and above the taxes, penalties and costs, which amount need not be paid but is secured by the surplus bond. This bond is filed in the office of the prothonotary and becomes a lien upon the property in the same manner as a judgment.

A form of deed is provided which may be used either for sales to individuals or to the commissioners. The deed is to be recorded

in the recorders office and no record thereof is any longer to be kept in the office of the prothonotary. The deeds are to be indexed in the name of the owner or reputed owner as grantor, and in the name of the purchaser as grantee.

The right of redemption within two years after any sale is to exist in the owner. In case of any such redemption the county treasurer is required to cause an entry to be made in the recorder's office, on the margin of the deed, by writing thereon the word "redeemed."

In the case of sales to the county commissioners the lands are no longer taxed upon the duplicates, but the county commissioners make an entry upon their records of the taxes accruing from time to time upon such property, so that the same may be known in case of any redemption.

If lands purchased by the county commissioners, are not redeemed within two years, they are directed to expose the same to sale at a county commissioners' sale and at any such sale the property may be sold for any amount which may be bid.

ARTICLE VIII

This article cites for repeal numerous acts which will be superseded. Care has been taken to repeal such acts only so far as they relate to the districts to which the act applies.

A Synopsis of a Proposed Centralized System for the Assessment and Collection of County, City, Borough, Town, Township, School and Poor Taxes

1. Board of County Assessors take over duties of county commissioners with regard to assessments and revisions thereof.

2. Board appointed by county commissioners for four years, except in seventh and eighth class counties where commissioners act as board.

3. Assessments are made annually, instead of triennially.

4. Precepts are issued to appointed subordinate assessors between the first Monday of January and February 1st.

5. Subordinate assessors make returns of assessments not later than September 1st.

6. Revisions to be made and appeals heard by board of county assessors between September 1st and November 30th.

7. Valuations are to be certified to local districts not later than December 1st.

8. Levies are to be made by local districts between December 1st and January 1st and certified to Board of County Assessors before January 1st.

9. Duplicates are to be prepared by board of County Assessors in January and February.

10. Notices to taxable are to be prepared by Board of County Assessors in January and February.

11. Duplicates are delivered to County Tax Collector (County Treasurer) not later than the last day of February.

12. Tax notices are mailed to taxable, not later than the last day of February.

13. Taxes are payable in two instalments.

14. Taxes when due are payable at face (no abatements).

15. First instalment is due March 1st and is payable before May 1st.

16. Penalty of one per cent. per month attaches to first instalment after April 30, and is added as of March 1st.

17. Second instalment is due August 1st and is payable before October 1st.

18. Penalty of one per cent. per month attaches to second instalment after September 31st and is added as of August 1st.

19. Instalments are delinquent May 1st, and October 1st respectively.

20. Returns of delinquent taxes are made to county commissioners not later than the first Monday of January.

21. County Treasurers' sale for delinquent taxes June (second Monday).

22. County Commissioners' sale of lands purchased at Treasurer's sale, every two years.

All of which is respectively submitted.

Tax Law Revision Commission.

RODNEY A. MERCUR, Chairman.

BERNARD J. MYERS, Secretary.

Jan. 27, 1921.

R. A. ZIMMERMAN,

A. C. GUMBERT,

JOHN G. MARSHALL.

AN ACT

To amend, revise, change and consolidate the laws relating to the assessment of persons, property and subjects of taxation, and the levy and collection of taxes in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes, and in cities of the third class, boroughs, towns, townships, school districts of the second, third, and fourth classes, independent school districts, and certain poor districts; permitting cities of the second class to accept the provisions of this act and become subject thereto; and repealing existing laws.

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Section 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That the laws for the assessment and collection of taxes in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes, in cities of the third class, in boroughs, in towns, in townships, in school districts of the second, third, and fourth classes, and in independent school districts, and in poor districts coextensive with or embracing territory in one or more counties or other municipal subdivisions, are hereby revised, amended and consolidated as follows:

ARTICLE I

Preliminary Provisions

Section 101. SHORT TITLE. This act shall be known and cited as "The Local Taxation Act."

Section 102. DEFINITION OF CERTAIN WORDS. The term "corporate authorities" as used in this act shall be construed to mean, (a) the county commissioners of any county, (b) the mayor

or the council, or both, of any city, (c) the burgess or council, or both, of any borough or town, (d) the board of township commissioners of any township of the first class, (e) the board of township supervisors of any township of the second class, (f) the board of school directors of any school district, and (g) the managers, directors or oversers of any poor district.

Section 103. APPLICATION OF ACT. This act shall apply to all counties of the second, third, fourth, fifth, sixth, seventh and eighth classes, to all cities of the third class, to all boroughs, to all towns, to all townships, to all school districts of the second, third, and fourth classes, and all independent school districts, and to all poor districts coextensive with or embracing territory in one or more counties or other municipal subdivisions.

Section 104. ACCEPTANCE OF ACT BY CITIES OR THE SECOND CLASS. Any city of the second class may become subject to the provisions of this act, and the mayor and council of any such city may effect the same by an ordinance, duly passed. A copy of such ordinance, approved by the mayor and duly certified, accompanied by a statement of the vote thereon, with the names of the members of council voting for and against said ordinance, shall be forwarded to and filed in the office of the Secretary of the Commonwealth, and when so filed the Governor shall, under the great seal of the Commonwealth, certify the acceptance of the provisions of this act, which certificate shall be recorded among the minutes of the council, and in the office for the recording of deeds in the proper county.

From the date of any such acceptance, the assessment of persons, property and subjects for taxation for second class city purposes and the levy and the collection of taxes in such city shall be made only in accordance with the provisions of this act and by the officers herein designated.

Whenever any such city shall accept the provisions of this act, the taxes levied and assessed prior to such acceptance shall be collectible in the same manner and with like effect as if no such acceptance had been had, and for such purposes all the rights, powers, duties, privileges and liabilities of the said city and the officers thereof shall be preserved.

Section 105. ASSESSMENTS IN THE YEAR 1921. COLLECTIONS IN 1922. In the year one thousand nine hundred and twenty-one, the several city, borough, ward and township assessors shall proceed to make the assessments which are now provided for by law and such assessments shall be revised by the county commissioners for taxation for county, borough, township, poor and school purposes and by the councils of cities of the third class for city and

school purposes in the manner and at the time or times now provided by law, and such assessments shall be the assessments upon which all taxes of the several districts to which this act applies, shall be levied and collected for the year one thousand nine hundred and twenty-two.

Section 106. OFFICE OF TAX COLLECTOR ABOLISHED. POWERS, ETC., PRESERVED FOR COLLECTION OF ACCRUED TAXES. The office of tax collector in any county, city, borough, town, township, school or poor district subject to the provisions of this act shall be abolished after the first day of January, one thousand nine hundred and twenty-three, except so far as the same may be necessary for the collection of taxes charged in duplicates placed in the hands of such collectors prior to such date, and for such purposes all the rights, powers, duties, privileges, emoluments and liabilities provided by laws existing at the time this act goes into effect are preserved.

Section 107. COLLECTION OF ACCRUED TAXES. FILING LIENS. RETURNS TO COUNTY COMMISSIONERS FOR NON-PAYMENT. SALES. All county, city, borough, town, township, school and poor taxes which have accrued at the time this act goes into effect shall be collected and the lien of the same shall be preserved and be collectible, or return thereof to the county commissioners for non-payment shall be made and sale thereon had, as if the acts under which such taxes were levied and assessed, or under which the lien accrued and was collectible, or the return was made and sale held, had not been repealed, and for such purposes such acts are saved from repeal.

Section 108. COLLECTION OF ACCRUED TAXES IN THIRD CLASS CITIES. CITY TREASURERS' SALES. All city taxes which have accrued in any city of the third class at the time this act goes into effect shall be collectible by sale of the property upon which the same were levied and assessed, by the city treasurer, as if the acts under which they were levied and assessed, or under which the sale was held, had not been repealed, and for such purposes such acts are saved from repeal.

Section 109. SALE OF PROPERTY RETURNED FOR NON-PAYMENT OF TAXES PRIOR TO PASSAGE OF ACT. All property which has been returned to the county commissioners for non-payment of county, city, borough, town, township, school or poor taxes prior to the time when this act goes into effect, shall continue to be liable for the payment of such taxes, and the county treasurer, or the county commissioners in the case of lands purchased by them for the county, shall proceed to sell the same with

like force and effect as if the acts under which such return was made and under which such sale was held, had not been repealed, and for such purposes such acts are saved from repeal.

Section 110. COLLECTION OF TAX LIENS FILED PRIOR TO PASSAGE OF ACT. All legal and valid county, city, borough, town, township, school and poor tax liens, which shall have been filed in the office of the prothonotary of any county, shall continue to be legal and valid liens, and shall be collectible in the same manner as if the acts under which said liens were filed and under which the same are collected had not been repealed, and for such purposes such acts are saved from repeal.

Section 111: CONSTITUTIONALITY OF ACT. The provisions of this act shall be severable, and if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of the act. It is hereby declared as a legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Section 112. EFFECT OF ACT ON EXISTING LAWS. The provisions of this act so far as they are the same as those of existing laws shall be construed as a continuation of such laws, and not as new enactments. The repeal by this act of any act of assembly or part thereof shall not revive any act or part thereof heretofore repealed or superseded. The provisions of this act shall not affect any act done, liability incurred, or any right accrued or vested, nor affect any suit or prosecution, pending or to be instituted, to enforce any right or punish any offense under the authority of such repealed laws.

Section 113. ENACTING CLAUSES NOT REPEALED. Whenever the first section of an act is wholly repealed but not the entire act, the repeal shall not extend to the enacting clause if the same is included in such first section.

ARTICLE II

Board of County Assessors

Section 201. BOARD OF COUNTY ASSESSORS CREATED. In each county of this Commonwealth, except in counties of the first class, there is hereby created a Board of County Assessors. In counties of the second class the Board of County Assessors shall be composed of seven members. In counties of the third, fourth, fifth and sixth classes, the Board of County Assessors, shall be composed of three members, and in counties of the seventh and eighth classes

the County Commissioner shall act as the Board of County Assessors. The members of the board shall be known as County Assessors.

Section 202. APPOINTMENT OF COUNTY ASSESSORS. QUALIFICATIONS. In counties of the second, third, fourth, fifth and sixth classes, the county assessors shall be appointed by the County Commissioners for the term of four years each from the first Monday of January next following their appointment, and until their successors are duly appointed and qualified. The first appointments under the provisions of this act shall be made before the first day of January, one thousand nine hundred and twenty-two, and in counties of the second class three county assessors shall be appointed for terms of two years each, and four for terms of four years each. In each other county in which appointments are to be made, one county assessor shall be appointed for a term of two years and two for terms of four years each. Before the first Monday of January of each even numbered year, the County Commissioners shall appoint a sufficient number of county assessors for terms of four years each to take the place of those whose terms are about to expire.

No person shall be eligible to hold the office of county assessor unless he is a citizen of the Commonwealth and a qualified elector and a freeholder of the county.

Section 203. VACANCIES. Any vacancy in the office of county assessor, in counties of the second, third, fourth, fifth and sixth classes, happening by death, resignation, removal from the county, or in any other manner, shall be filled by appointment, for the unexpired term, by the county commissioners.

Section 204. SALARIES OF COUNTY ASSESSORS. Each county assessor shall receive an annual salary, which is hereby fixed as follows:

(a) In counties of the second class, five thousand dollars ($5,000);

(b) In counties of the third class, four thousand dollars ($4,000);

(c) In counties of the fourth class, three thousand five hundred dollars ($3,500);

(d) In counties of the fifth class, three thousand dollars ($3,000);

(e) In counties of the sixth class, two thousand dollars ($2,000);

(f) In counties of the seventh class, three hundred dollars ($300) in addition to the salary received as county commissioner; and

(g) In counties of the eighth class, two hundred dollars ($200) in addition to the salary received as county commissioner.

The salaries of the county assessors shall be paid by the several counties from their respective county treasuries in the usual manner.

In addition to his salary, each county assessor shall, when performing duties away from the county seat, be allowed his actual expenses necessarily incurred in the discharge of the duties of his office, including hotel expenses and mileage at the prevailing rate.

Section 205. OATH OF OFFICE. Each county assessor shall, before he enters upon the duties of his office, take and subscribe to the oath of office prescribed by article seven of the Constitution, which oath shall be filed in the office of the clerk of the Court of Quarter Sessions of the county.

Section 206. OFFICE OF ASSESSOR FOR VALUATION PURPOSES ABOLISHED. ONE ASSESSMENT FOR TAXATION PURPOSES PROVIDED. After the first Monday of January, one thousand nine hundred and twenty-two the office of city, ward, borough, town and township assessor, and the several boards for the assessment and revision of taxes, as now existing for the assessment of property and occupations for state, county, city, borough, town, township, school and poor purposes are hereby abolished, and all assessments and valuations for local taxation purposes in the counties to which this act applies shall be made by and under the direction of the Board of County Assessors and shall be the assessments and valuations upon which all county, city, borough, town, township, school and poor taxes shall be levied and collected. Nothing contained in this section shall be construed as abolishing the office of assessor in so far as the same relates to the performance of duties connected with elections.

Section 207. ORGANIZATION OF BOARD. MEETINGS. QUORUM. The county assessors shall meet on the first Monday of January, one thousand nine hundred and twenty-two and every two years thereafter and shall immediately organize as a Board of County Assessors by the election of a president. Failure of the county assessors to organize as a board within fifteen days from the date fixed for the organization meeting shall be sufficient cause for forfeiture of and removal from office. Stated meetings of the board shall be held at such times as the public business may require and as may be agreed upon by the board. In counties of the second class four members of the Board of County Assessors shall constitute a quorum for the transaction of all business, and in all other counties to which this act applies, two members of the board shall constitute a quorum.

Section 208. CLERKS. SALARIES. The Board of County Assessors may appoint a chief clerk and such additional clerks as the County Commissioners may deem necessary. The chief clerk and additional clerks shall receive such salaries as may be fixed by the County Commissioners or the salary board of the county in

counties where such board exists, which salaries shall be paid by the county from the county treasury in the usual manner. The County Commissioners, with the consent of the Board of County Assessors, when such clerks may not be needed by said board, may assign any of said clerks to assist the county tax collector hereinafter provided for, in the collection of taxes.

Section 209. OFFICE. SUPPLIES. The office of the Board of County Assessors shall be kept at the county seat, in the court house or such other place as may be provided by the County Commissioners. The County Commissioners shall furnish at the expense of the county, to the Board of County Assessors, all books, records and supplies necessary in the transaction of their business.

Section 210 RECORDS. All records of the Board of County Assessors shall be kept in the office of the board, and shall be public records open to the inspection of the public during business hours, and copies thereof duly certified by the president of the board shall be admitted in evidence in all courts and elsewhere.

Section 211. DIVISION OF COUNTIES INTO DISTRICTS. SUBORDINATE ASSESSORS COMPENSATION AND EXPENSES. The Board of County Assessors shall divide the county into a convenient number of districts and shall appoint one or more subordinate assessors for each district. The subordinate assessors shall receive such compensation as the County Commissioners, or the salary board in counties where such board exists, shall fix. The subordinate assessors shall also be entitled to actual and necessary expenses when engaged in the performance of their duties. The compensation and expenses of the subordinate assessors shall be paid by the county. At any time when subordinate assessors are not engaged in the performance of the duties imposed by this act, the Board of County Assessors may require such subordinate assessors to perform clerical duties for said board or may upon request assign them to assist the county tax collector in the collection of taxes.

ARTICLE III

Subjects of Local Taxation. Exemptions

Section 301. SUBJECTS OF LOCAL TAXATION. All property, persons and subjects of the following classes shall be liable to taxation for all county, city, borough, town, township, school and poor purposes, viz:

(a) All real estate, to-wit: Houses, lands, lots of ground and ground rents, minerals, mills and manufactories of all kinds, furnaces,

forges, bloomeries, distilleries, sugar-houses, malt-houses, breweries, tan-yards, fisheries and ferries, wharves and all other real estate not exempt by this act from taxation;

(b) All horses, mares, geldings, mules and neat cattle over the age of four years;

(c) All traction engines; and

(d) In addition to the taxation of the above enumerated property and subjects, all male and female persons over the age of twenty-one years shall be subject to the payment of poll taxes, as provided by existing laws, for county, city, borough, town, township, and school purposes, which taxes shall be in lieu of taxes heretofore collected by said districts upon salaries and emoluments of office, posts of profit, and trades, professions and occupations.

Section 302. PERSONAL PROPERTY TAXABLE FOR COUNTY PURPOSES ONLY. EXCEPTIONS. All personal property of the classes hereinafter enumerated, owned, held or possessed by any person, copartnership, or unincorporated association or company, resident, located or liable to taxation within this Commonwealth, or by any joint-stock company or association, limited partnership, bank or corporation formed, erected or incorporated in pursuance of any law of this Commonwealth or of the United States, or of any other state or government, and liable to taxation within this Commonwealth, whether such personal property be owned, held or possessed by such person, co-partnership, unincorporated association, company, joint-stock company or association, limited partnership, bank or corporation in his or its own right, or as an active trustee, agent, attorney-in-fact, or in any other capacity, for the use, benefit, or advantage of any other person, copartnership, unincorporated association, comapny, joint-stock company or association, limited partnership, bank, or corporation—is hereby made taxable annually for county purposes at the rate of four mills on each dollar of the value thereof, and no failure to assess or return the same shall discharge such owner or holder thereof from liability therefor; that is to say—

(a) All mortgages;

(b) All moneys owing by solvent debtors, whether by promissory note, or penal or single bill, bond or judgment;

(c) All articles of agreement and accounts bearing interest;

(d) All public loans, except those issued by this Commonwealth, or by the United States, and those made taxable for State purposes by the laws of this Commonwealth;

(e) All loans issued by any corporation, association, company, or limited partnership, created or formed under the laws of this Commonwealth or of the United States, or of any other state or government, including car-trust securities and loans secured by bonds or

any other form of certificate or evidence of indebtedness, whether the interest be included in the principal of the obligation or payable by the terms thereof, except such loans as are made taxable for state purposes by the laws of this Commonwealth;

(f) All shares of stock in any bank, corporation, association, company or limited partnership, created or formed under the laws of this Commonwealth, or of the United States, or of any other state or government, except shares of stock in any bank, corporation, or limited partnership, that may be liable to a tax on its shares or its capital stock for state purposes under the laws of this Commonwealth, or relieved from the payment of tax on its shares or capital stock for state purposes by the laws of this Commonwealth;

(g) All moneys loaned or invested in any other state, territory, the District of Columbia or any foreign country;

(h) All other moneyed capital in the hands of individual citizens of the State;

(i) All vehicles used in transporting passengeers for hire, except steam and street passenger railway cars, owned, used or possessed within this Commonwealth by any person or by any corporate body; and

(j) All annuities yielding annually over two hundred dollars.

The provisions of this section shall not apply:

(a) To bank notes, or notes discounted or negotiated by any bank or banking institution, savings institution or trust company;

(b) To building and loan associations, or to savings institutions having no capital stock; but nothing herein contained shall be construed to exempt individual depositors in savings institutions having no capital stock from any taxation to which such depositors may be subject; and if at any time, any persons, or bodies corporate have agreed or shall hereafter agree to issue their, or its securities, bonds or other evidences of indebtedness free from the said four mills tax, herein provided for, or have agreed or shall hereafter agree to pay the same, nothing herein contained shall be so construed as to exempt it or them from paying the said four mills tax on any of such securities, bonds or other evidences of indebtedness, as may be held, owned by, or owing to the said savings institution having no capital stock;

(c) To fire companies, firemen's relief associations, life or fire insurance corporations having no capital stock, secret and beneficial societies, labor unions and labor union relief associations, and all beneficial organizations paying sick or death benefits, or both, from funds received from voluntary contributions, or assessments upon members of such associations, societies or unions; or

(d) To bonds, mortgages and other securities owned in their own right by corporations, limited partnerships, and joint-stock as-

sociations liable to a tax on capital stock for State purposes, but corporations, limited partnership associations and joint-stock associations, holding such securities as trustees, executors, administrators, guardians, or in any other manner, shall return the same and pay the tax imposed by this section upon all securities so held by them as in the case of individuals.

None of the classes of property made taxable by this section for county purposes, shall be taxed or taxable for any city, borough, town, township, school or poor purposes or for State purposes.

Section 303. RESIDENT ALIENS TAXABLE. Any unnaturalized foreign born person who lives within the boundaries of this Commonwealth shall be considered a resident and shall be subject to the payment of all taxes levied by any county, city, borough, town, township, school or poor district, in the same manner and under the same penalties as citizens of this Commonwealth.

Section 304. PROPERTY EXEMPT FROM LOCAL TAXATION. The following classes of property shall be exempt from all county, city, borough, town, township, school and poor district taxes, viz:

(a) All churches, meeting houses, or other regular places of stated worship, with ground thereto annexed necessary for the occupancy and enjoyment of the same;

(b) All burial grounds not used or held for private or corporate profit; and all lots, or the right of sepulture in such lots, granted to any person or family by any incorporated cemetery company, or church or religious congregation, within any common inclosure made by such company, church, or congregation, for the purpose of the perpetual burial of the dead, so long as such lots shall be used or held only for the purposes of sepulture;

(c) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed and maintained by the public or by private charity;

(d) All school houses belonging to any county, city, borough, town, township, or school district with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(e) All court-houses, jails, poor-houses and all other public property used for public purposes with the ground thereto annexed and necessary for the occupancy and enjoyment of the same.

Nothing contained in clauses (a), (b), (c), (d), and (e) of this section, shall exempt any property, real or personal which is not in actual use or occupation for the purposes aforesaid, and from which any income or revenue is derived; nor shall anything in any of said clauses exempt any property real or personal in actual use and oc-

cupation for the purposes aforesaid unless the person or persons, association or corporation so using or occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

(f) Any building which shall be owned and occupied by a free, public, non-sectarian library and the land on which it stands and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of said buildings or lands appurtenant may be yielding rentals to the corporation or association managing such library, if the net receipts of such corporation or association from rentals shall be used solely for the purpose of maintaining the said library;

(g) All property, including buildings and lands reasonably necessary thereto, provided or maintained by public or private charity and used exclusively by museums, or art galleries and not used for private or corporate profit, so long as the said public use continues;

(h) All playgrounds, with the equipments and grounds thereto annexed, necessary for the occupancy and enjoyment of the same, founded, endowed, or maintained by public or private charity, which apply their entire revenue to the support and repair of such playgrounds, and to increase the efficiency and facilities thereof, either in ground or buildings or otherwise and for no other purpose, and owned, leased, possessed, or controlled by public school boards, or properly organized and duly constituted playground associations and approved and accepted by the board of county assessors of the county in which such playgrounds are situated. This clause shall not exempt from taxation any property real or personal which is not in actual use and occupation for the purposes aforesaid and from which any income or revenue is derived;

(i) All bonds and mortgages issued by the trustees of any State Normal School under the provisions of the Act of May twenty-second, one thousand nine hundred and one (P. L. 290) entitled, "An act authorizing the trustees of any State Normal School of the State of Pennsylvania to refund its bonded indebtedness at a lower rate of interest, and to include in the reissue of bonds a limited amount of additional indebtedness, contracted prior to the passage of this act, for the erection of buildings or the making of other improvements;"

(j) All real estate of public service corporations necessary for the enjoyment of their franchises; and

(k) All property and lands owned by the government of the United States and by the Commonwealth of Pennsylvania, but such exemption shall not apply to any charges placed upon any such lands for county, township or school purposes.

ARTICLE IV

Annual Assessments

Section 401. ANNUAL ASSESSMENTS. TRIENNIAL ASSESSMENTS ABOLISHED. It shall be the duty of the board of county assessors to make an assessment of persons, and an assessment and valuation of all property and subjects of taxation for county, city, borough, town, townhip, school and poor purposes, in the year one thousand nine hundred and twenty-two and annually thereafter; and all triennial assessments and valuations for local taxation purposes as now existing in the several counties, and cities and used as a basis for the collection of taxes for county, city, borough, town, township, school and poor purposes are hereby abolished.

Section 402. OATH OF SUBORDINATE ASSESSOR. Each subordinate assessor before assuming the duties of his office shall take and subscribe the following oath or affirmation:

"You do (swear or affirm) that you will support the Constitution of the United States and the Constitution of Pennsylvania; and that you will perform your duty as subordinate assessor of the .... district of ..... County with honesty and fidelity, according to the laws of this Commonwealth, and without fear, favor, affection, hatred, malice or ill will."

The oath or affirmation herein required shall be filed with the board of county assessors.

Section 403. ADOPTION OF UNIFORM STANDARDS. The subordinate assessors shall, at least once each year meet with the board of county assessors on the day chosen by them. At such meeting a uniform standard shall be adopted to ascertain the actual value of all property made taxable by existing law. In adopting such uniform standard there shall be taken into consideration (a) the improvements to the property, (b) proximity to the market, and (c) other advantages of situation, as well as (d) the amount paid by the owner, if the same came to the said owner through purchase, within a reasonable time prior to the assessment and (e) the amount of rents, if any, demanded and received during the year next preceding the date of the assessment.

Section 404. COUNTY COMMISSIONERS TO PREPARE ASSESSMENT MAPS FOR THE USE OF THE BOARD OF COUNTY ASSESSORS. Immediately after the passage of this act, the county commissioners in each county shall cause to be prepared, if not already prepared, for the use of the board of county assessors, assessment maps of all lands in their respective county, which have been maped, plotted or laid out into lots and blocks. Said assessment maps shall show the location of (a) all streets, avenues, courts

or places; (b) the location of each lot with respect to the said streets, avenues, courts or places; (c) the size of each lot; and (d) the number of each lot and block. The said maps shall be prepared by wards where cities, boroughs or towns are divided into wards, and the blocks in each ward shall be numbered from one upwards, and the lots in each block shall be numbered from one upwards. When any deed is presented to the board of county assessors for registration which conveys a portion of a lot or lots, it shall be the duty of the board of county assessors to note the said change on the said maps.

Within five years from the passage of this act, the county commissioners in each county shall cause assessment maps to be made of all lands in their respective county which are not plotted into lots and blocks, showing (a) the roads and highways; (b) the location of the said lands with respect to said roads or highways; (c) the size of each tract by acreage; (d) the portion of each tract which is improved land; and (e) the portion which is wild or woodland, by acreage. A separate map shall be made for each township, and the properties in each township shall be numbered from one upwards.

The said county commissioners shall cause the said maps to be revised and brought up to date every four years after the same have been prepared.

Section 405. PRECEPTS FOR ANNUAL ASSESSMENTS. RETURNS. The board of county assessors shall between the first Monday of January, and the first day of February of each year issue their precepts, for the assessment of all persons and the assessment and valuation of all property and subjects of taxation, to the subordinate assessors of the respective districts into which the county has been divided. The subordinate assessors shall complete their assesments and valuations in the manner provided in this act and make return thereof to the board of county assessors, not later than the first day of September of the same year.

Section 406. METHOD OF ASSESSMENT. PENALTY. The several subordinate assessors shall assess, rate and value all property and subjects of taxation according to the actual value thereof, and at such rates and prices for which the same would bona fide sell after full public notice; and all customs now existing, providing for the assessment and valuation of property and subjects of taxation at any other rate or price than that hereinbefore provided for, are abolished, prohibited and declared unlawful. They shall also make a just and perfect list of all male and female persons over the age of twenty-one years resident within their districts, so that they may be charged with all poll taxes assessed by the various districts, and shall arrange the same in alphabetical order according to the several cities, boroughs, towns and townships in which they reside. In the

performance of their duties the subordinate assessors shall personally view all visible property and subjects of taxation within their respective districts and shall make a personal house to house canvass in order that all persons chargeable with poll taxes may be accurately ascertained and assessed.

In the making of assessments the subordinate assessors, when so instructed by the board of county assessors, shall arrange all assessments and valuations of real property according to the location thereof by street and number, but in all such cases, persons who are assessed for the payment of poll taxes only shall nevertheless be listed alphabetically.

Any subordinate assessor who shall fail to make his assessment in the manner provided in this section or who shall knowingly and intentionally omit, neglect or refuse to assess any person or property or subject of taxation or who shall knowingly and intentionally assess, rate and value any property or subject of taxation at a rate or price below or in excess of that which, he knows and believes the same would sell for at a bona fide sale after full public notice, shall be guilty of a misdemanor and upon conviction thereof shall be sentenced to pay a fine not exceeding five hundred dollars or undergo imprisonment for a period of ninety days, or both.

Section 407. REGISTRY OF DEEDS AND MORTGAGES. REGISTRATION BEFORE RECORDING REQUIRED. PENALTY. A registry of deeds, mortgages and conveyances shall be established in the office of the board of county assessors. All deeds, mortgages, and other conveyances shall be registered in the office of the board of county assessors before being entered of record in the office of the recorder of deeds. The registry of deeds, mortgages and other conveyances shall show; (a) the date of the deed, mortgage or other conveyance, (b) the names of the grantor, mortgagor and grantee or mortgagee, (c) the consideration mentioned or real sum of money secured in the deed, mortgage or conveyance, (d) the location of the property by city, borough town or township, (e) the acreage or dimensions of the land mortgaged or conveyed, (f) if the conveyance by a lot or lots on a recorded plan, the number or numbers of the same, (g) in the case of mortgages, a brief description of the real estate upon which such mortgage is secured and (h) the date or several dates upon which the sum or portion of the sum of any mortgage shall become due and payable. All assignments of mortgages and all other articles of agreement given to secure the payment of money shall be likewise registered with the board of county assessors before they are entered of record in the office of the recorder of deeds. All mortgages, assignments and articles of agreement given to secure the payment of money shall have attached thereto a certificate setting forth the precise

residence of the mortgagee, assignee or person entitled to interest. Any recorder of deeds who shall permit or allow any deed, mortgage, assignment, article of agreement or otheer conveyance to be recorded before the same shall be registered with the board of county assessors, shall be subject to the payment of a penalty of one hundred dollars to be recovered as debts of like amount are now by law recoverable.

Prior to each annual assessment the board of county assessors shall deliver to the subordinate assessors a statement of all deeds, mortgages, assignments, articles of agreement and conveyances within their respective districts during the preceding year together with all information regarding such deeds, mortgages and conveyances in their possession.

Section 408. SUBORDINATE ASSESSORS TO ASCERTAIN OWNERS OF REAL ESTATE. Each subordinate assessor, in making the assessment within his district, shall ascertain as certainly as possible, from the statements furnished by the board of county assessors and from any other sources, the name of the owner of each tract, piece, parcel and lot of ground and the improvements and minerals thereon in his district, and assess the same accordingly.

Section 409. ASSESSMENTS TO SHOW NAMES AND RESIDENCES OF TAXABLE INHABITANTS. The subordinate assessors shall, in their assessments state the names and surnames and the address of each taxable inhabitant, stating the street and number of the house in which such taxable inhabitant resides. In all cases where such taxable inhabitant resides in a house not having a street and number address, the name of the owner of the house and his or her address, as definitely as possible, shall be given.

Section 410. DISTINCTION BETWEEN SEATED AND UNSEATED LANDS ABOLISHED. REAL ESTATE ASSESSED WITHOUT DEDUCTION FOR ENCUMBRANCES. All distinctions now existing classifying lands as seated or unseated are hereby abolished, and the subordinate assessors shall hereafter assess all land as land without any such distinction. All real estate shall be assessed at its actual value without any deduction on account of any ground rent, dower, mortgage or other encumbrance thereon and shall be taxed accordingly.

Section 411. LANDS, IMPROVEMENTS AND MINERALS TO BE ASSESSED SEPARATELY. In assessing real estate all improvements thereon shall be valued and assessed separately from the land. In assessing minerals the same shall be assessed separately and apart from the surface regardless of the fact that the minerals and the surface lands are owned by the same person, copartnership, association or corporation.

Section 412. TIMBER AND CLEARED LAND TO BE DESIGNATED SEPARATELY. EXEMPT PROPERTY TO BE RETURNED. In making assessments, the subordinate assessors shall make a separate return of all timber land in their respective districts by specifying in separate columns how many acres of cleared land each tract contains and how many acres of timber land. They shall also, in a separate list, return all property within their respective districts which is exempt by law from taxation.

Section 413. ASSESSMENT OF GROUND RENTS. The subordinate assessors shall, in assessing ground rents, where there is no provision made in ground rent deeds that the lessee shall pay the taxes thereon, estimate and assess such ground rents to the owners thereof. In all other cases the ground rent shall be assessed to the lessee.

Section 414. ASSESSMENT OF PROPERTY OF DECEDENTS. When any person shall die, leaving real or personal estate, subject to taxation, such property may, so long as the same shall belong to the estate of such deceased person, be assessed and taxed in the name of the decedent, his personal representatives or his heirs, or in the name of any of them. In taxing property in the names of the personal representatives or heirs, it shall not be necessary to designate them by their given names or by their surnames.

Section 415. ASSESSMENT OF LANDS AND MINERALS DIVIDED BY COUNTY, CITY, BOROUGH AND TOWNSHIP LINES. Wherever county lines divide a tract of land, the tract shall be assessed in the county in which the mansion house is situate.

Where township lines divide a tract of land, the tract shall be assessed in the township where the mansion house is situate.

Where a tract of land lies partly within one or more townships and partly within a borough or city so much thereof as lies within the township or townships shall be assessed therein and the remainder shall be assessed in the borough or city notwithstanding that the mansion house of the tract is located in the borough or city.

Where the dividing line between any two townships, or between any township and borough shall pass through the mansion house of any tract of farm land, the owner of such tract may choose as the place of residence either of the townships or the borough, by giving a written notice of his election to the board of county assessors, which election shall be binding on the owner and occupants of such mansion house and on future owners thereof. In case of the neglect or refusal to make an election, the persons occupying said mansion house shall be regarded as residing within the township, wherein lies the greater portion of the land and the assessors shall in such

case, or when the owner of the land elects that the place of residence of the occupants of said mansion house shall be in the township, assess such persons and the farm on which such mansion house is erected in the township.

Where lands underlaid with minerals are divided by county, township, borough or city lines, such minerals shall be assessed in the county, township, borough or city in which it actually lies.

Section 416. ASSESSMENTS WHERE PROPERTY UNDISCLOSED OR FALSE RETRUNS MADE. If any subordinate assessor shall have reason to believe that any person or corporation has rendered a false statement of property or of any subject made taxable by law, or has not made a full disclosure of the same, he shall return what he shall believe to be the full value and amount theerof to the board of county assessors. If the person or corporation thus assessed shall feel aggrieved, an appeal may be had, from such assessment. The board of county assessors may administer an oath or affirmation to the person or principal officer of the corporation taking such appeal, touching the value and amount of their property or any subject made taxable, and if they deem an abatement proper the same shall be made. The board of county assessors may also receive other evidence.

Section 417. PENALTY ON SUBORDINATE ASSESSORS. Any subordinate assessor having taken upon himself the duties of his office who shall neglect or refuse to comply with any lawful order or warrant issued to him by the board of county assessors, or who shall neglect or refuse to perform the duties enjoined upon him by law, or who shall refuse to assess and return any person whom he knows to be liable to assessment, shall forfeit a sum not exceeding fifty dollars, to be recovered by the county as debts of like amount are recoverable.

SECTION 418. RETURN OF PERSONAL PROPERTY TAXABLE FOR COUNTY PURPOSES. The board of county assessors shall annually furnish the subordinate assessor with blanks prepared by them for the return of personal property made taxable for county purposes. The subordinate assessors shall furnish a copy of the same to every taxable person, copartnership, unincorporated association, joint-stock association, limited partnership, and corporation in his respective district, or to any officer, agent, or employe found at the place of business of any such limited partnership or corporation in his district. Upon such blank each taxable person, copartnership, unincorporated association, limited partnership, joint-stock association and corporation, shall, respectively, make return annually to the subordinate assessor of the aggregate amount of all the different classes of personal property made taxable by

section three hundred and two, article three of this act for county purposes, held, owned, or possessed by such person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation in his, or its own right, or as trustee, agent, attorney-in-fact or in any other capacity for the use or advantage of any other person, persons, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation. This return shall be made and sworn or affirmed to by such taxable person, and in the case of copartnerships, unincorporated associations, and joint-stock associations, by some member thereof, and, in the case of limited partnerships and corporations, by the president, chairman, treasurer or general partner thereof. Any corporation, joint-stock association, or limited partnership doing business in more than one county, shall make such return only in the county in which its principal office is situated.

Section 419. AFFIDAVIT TO PERSONAL PROPERTY RETURN. PENALTY. The affidavit required by the last preceding section shall be made before the subordinate assessor, or some other person authorized to administer oaths, and shall set forth that the return is full, true, and correct to the best of affiant's knowledge and belief. Any person or officer who shall wilfully and corruptly make a false and fraudulent return shall be guilty of wilful and corrupt perjury.

Section 420. SUBORDINATE ASSESSORS NOT TO RECEIVE FEE FOR AFFIDAVITS TO RETURNS. RETURNS WITHOUT AFFIDAVITS NOT TO BE ACCEPTED. PENALTY. The subordinate assessors may administer the oath or affirmation to any person or officer making the return prescribed by this act but they shall receive no fee for such service. Any subordinate assessor who shall accept such return from any person or officer, without requiring such oath or affirmation, or who shall make any charge for administering such oath or affirmation, shall be guilty of a misdemeanor, and upon conviction shall be sentenced to pay a fine not exceeding five hundred dollars.

Section 421. ESTIMATED RETURNS OF PERSONAL PROPERTY WHERE NO RETURN MADE. PROCEDURE. REVISION AND CORRECTION. PENALTY. Upon the refusal or failure of any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, to make a return verified by oath or affirmation as hereinbefore required, within ten days after being notified so to do, the subordinate assessor shall make a return for such taxable person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation from the best information he can obtain. He shall examine the records and lists of judgments and judgments

returned by the prothonotary, and clerk of the court of common pleas, and the registry of mortgages and assess such defaulting person, copartnership, unincorporated association, joint-stock association, limited partnership, or corporation with the amounts of all such liens, with interest thereon, and add thereto the amount of all taxable property obtained from all other sources of information. The board of county assessors shall revise and correct this return according to the best information they can command from the records in their office or other sources. They shall send for persons and papers, and may administer oaths or affirmations. To the revised and corrected estimated return the board of county assessors shall add fifty per centum. The aggregate amount so obtained shall in each case be the basis for taxation.

Section 422. SUBSTITUTION OF PERSONAL PROPERTY RETURNS FOR ESTIMATED RETURNS. If any taxable person, copartnership, unincorporated association, limited partnership, joint-stock association or corporation, on or before the day fixed for appeals from assessments, shall present reasons supported by oath or affirmation, satisfactory to the board of county assessors, excusing the failure to make a return such as should have been made to the subordinate assessors, and shall then make such return, the board of county assessors may substitute such return for that returned by the subordinate assessor and corrected.

Section 423. CONSPIRACIES TO MAKE FALSE PERSONAL PROPERTY RETURNS. PENALTY. If any subordinate assessor and any taxable person or member of any copartnership or unincorporated association, or officer, stockholder or member of any limited partnership, joint-stock association, or corporation, shall agree or enter into any arrangement or understanding that, upon the failure of such taxable person, copartnership, unincorporated association, limited partnership, joint-stock association or corporation, to make the return required by law to be made, such subordinate assessor shall return a less amount of property made taxable than should have been returned by such taxable person, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation, the persons entering into such agreement, arrangement or understanding, shall be guilty of conspiracy, and upon conviction thereof shall be sentenced to pay a fine not exceeding one thousand dollars, and to undergo an imprisonment either at labor by separate or solitary confinement or to simple imprisonment, not exceeding three years.

Section 424. RECORDER OF DEEDS TO CERTIFY RECORD OF MORTGAGES, ETC. SATISFIED, TO BOARD OF COUNTY ASSESSORS. The recorder of deeds shall keep a

daily record of the names of the parties to all mortgages and articles of agreement for the payment of money, which shall have been that day satisfied of record. The recorder shall, on the first Monday of each month, file the said daily record in the office of the board of county assessors, and attach his certificate thereto.

Section 425. PROTHONOTARIES, ETC. TO CERTIFY RECORD OF JUDGMENTS, ETC. TO BOARD OF COUNTY ASSESSORS. The prothonotary or clerk of the court of common pleas shall keep a daily record, separate from all other records, of every judgment, or instrument, securing a debt, entered of record in his office, which daily record shall set forth the following information, to-wit: (a) The date of the instrument or judgment, (b) the names of the plaintiff and defendant, together with the precise residence of the plaintiff or person to whose use such judgment or obligation to pay money is marked, whenever such residence can be ascertained, (c) the real sum secured, and (d) the date or dates when the sum or portion of the same shall become payable, with (e) the further information whether any bonds or judgments are accompanied with mortgage, and also (f) the number of every judgment or instrument securing a debt, together with (g) the amount of same, which shall have been that day satisfied, and (h) the names of the plaintiff and defendant thereto. He shall file such daily record in the office of the board of county assessors on the first Monday of each month, and attach their certificate thereto.

Section 426. CERTIFICATION OF RECORD OF MORTGAGES TO COUNTIES WHERE PARTIES SUBJECT TO TAX ARE RESIDENT. The board of county assessors, upon obtaining record of the existence within any county, of said mortgages and other obligations, that shall be owned by a person, copartnership, association, limited partnership, joint-stock association or corporation, resident or doing business within this Commonwealth, and not a resident of said county, and in the case of a corporation, limited partnership, or company not having its principal office within said county, shall transmit a certified statement of said record to the board of county assessors or board of revision of taxes of the proper county or city wherein said person is domiciled, or wherein said copartnership, association, limited partnership, joint-stock association or corporation does business or maintains its principal office, and shall also transmit to the board of county assessors or board of revision of taxes a certified statement, whenever it shall appear from the record that said mortgages and other obligations are satisfied, which upon its receipt shall be filed of record by the board of county assessors or board of revision of taxes.

Section 427. STATEMENT OF MORTGAGES, ETC. TO BE FURNISHED TO SUBORDINATE ASSESSORS. The board of county assessors, upon the receipt of the daily records from the offices of the recorder or prothonotary or clerk, shall file the same in their office, and on or before the time of making the assessment in any year, prepare from the said records and from the registry of mortgages in its office, a statement, showing as far as practicable the number and amount of said mortgages and all other taxable obligations, and names of the parties thereto in each district. The statement shall be delivered to the subordinate assessor of each district, respectively, before said officers shall enter upon the discharge of their proper duties.

Section 428. COMPARISON OF MORTGAGE, ETC. STATEMENT WITH PERSONAL PROPERTY RETURN. The subordinate assessors shall, in making up their valuations of money at interest, compare the return made by each person, copartnership, association, limited partnership, joint-stock association or corporation, with the statements furnished them by the board of county assessors. If the amount of said mortgages or other obligations, as contained in said statement, shall exceed the amount set forth in the return of any person, copartnership, association, limited partnership, joint-stock association, or corporation, the subordinate assessors shall note the fact and make return of the same to the board of county assessors.

Section 429. ADDITIONS TO PERSONAL PROPERTY RETURNS BY THE BOARD OF COUNTY ASSESSORS. In all cases where any person, copartnership, association, limited partnership, joint-stock association or corporation has returned a less amount of money at interest than appears from the records in possession of the board of county assessors, the board shall thereupon raise the valuation of the personal property of such person, copartnership, association or limited partnership, joint-stock association or corporation, to the amount set forth in such records, and shall forthwith notify the persons, copartnerships, associations, limited partnerships, joint-stock associations, or corporations interested of the increase of valuation, and that the same is subject to appeal at the same time and in the same manner as the original assessment.

Section 430. PENALTY UPON OFFICERS IN CONNECTION WITH PERSONAL PROPERTY RETURNS. Any wilful failure on the part of a member of the board of county assessors, subordinate assessors, recorder of deeds, prothonotary, or clerks of courts, to carry out the duties imposed upon them by the several preceding sections of this article, shall be a misdemeanor, and

upon conviction, any such person shall be sentenced to pay a fine not exceeding five hundred dollars, and to undergo an imprisonment not exceeding one year.

Section 431. FEES FOR CERTIFICATION OF PERSONAL PROPERTY RECORDS. Recorders of deeds, prothonotaries, and clerks of the court of common pleas shall be entitled to receive ten cents for each judgment, lien, assignment or satisfaction, reported to the board of county assessors. The fees shall be paid by the county treasurer on the presentation of proper vouchers, and shall be applied in like manner as other fees received by such recorders, prothonotaries and clerks. No fee shall be allowed in any case where the residence of any plaintiff, or assignee is omitted in such report. The aggregate amount allowed any prothonotary, recorder of deeds or clerk of the courts shall not exceed the sum of six hundred dollars per annum.

Section 432 TAXPAYERS PERMITTED TO EXAMINE RETURNS. From the time of the filing of the returns by the subordinate assessors in the office of the board of county assessors until the day fixed for appeals, any taxable inhabitant of the county, may examine the returns of the subordinate assessors.

Section 433. ASSESSMENT OF PERSONS FOR ELECTION PURPOSES. Any citizen whose name may have been omitted from the assessment or who has moved into any election district subsequent to the making of an assessment and who desires to vote, may apply in person to the board of county assessors at any time at least sixty days before any general or municipal election. The board of county assessors shall thereupon enter the name of such citizen upon the assessment for the year previous and shall immediately certify the name of such person to the county tax collector and cause the same to be entered upon the proper duplicate for the year in which such person applies, and shall charge such person with the proper amount of county poll tax. Such person, for the purpose of qualifying himself or herself to vote may pay such county poll tax to the county tax collector at any time at least thirty days before such election, and the county tax collector is hereby authorized to receive and receipt for the same.

ARTICLE V

Revisions. Appeals From Assessments

Section 501. EXAMINATIONS OF ASSESSORS' RETURNS. The board of county assessors shall immediately, after the first day of September of each year, examine and inquire into the returns

made by the several subordinate assessors, and ascertain whether the assessments and valuations have been made in conformity with this act, and whether all property and subjects liable to taxation for county, city, borough, town, township, school and poor purposes have been valued at the actual value thereof and at a sum not less than the same would bring at a bona fide sale after full public notice.

Section 502. CONFORMITY WITH LEGAL STANDARD OF VALUATION REQUIRED. It shall be unlawful for the board of county assessors, in revising valuation and in disposing of appeals, to adopt any standard or system for the valuation of property and subjects other than that fixed by the preceding section, and that fixed by this act for subordinate assessors, and all customs now existing providing for the revising of valuations at any other rate or price than that hereinbefore provided or for the equalizing of valuations are abolished, prohibited and declared unlawful.

Section 503. ASSESSMENT OF OMITTED SUBJECTS AND PERSONS. The board of county assessors shall have power to add to the assessment of any district, after the same has been returned by the subordinate assessor, and prior to the day fixed for appeal for the district, any property or subject of taxation, or the name of any taxable person omitted by any subordinate assessor, and to assess, rates and value the same with like powers as the subordinate assessors.

Section 504. COMMUNICATIONS AS TO LOW ASSESSMENTS. REVISIONS TO BE CONTINUED UNTIL COMPLETED. The board of county assessors shall consider the written communication of any taxable inhabitant or of the corporate authorities of any city, borough, town, township, school or poor district, relative to the valuation of any property or subject of taxation which they believe to have been assessed too low, and shall raise such valuation to the amount required by law. The board of county assessors shall continue in session from day to day until all of the assessments have been revised, as required by this act.

Section 505. TRANSCRIPTS OF ASSESSMENTS. APPEALS AND NOTICES THEREOF. When the returns of the subordinate assessors have been revised, by the board of county assessors, they shall make transcripts of the same by cities, boroughs, towns and townships and forward them to the subordinate assessors, and shall, at the same time fix the day or days when appeals from the respective districts or cities, boroughs, towns, and townships will be heard. The subordinate assessors shall give written or printed notice at least five days before the day fixed for appeals, to every taxable inhabitant of his district, of the property and subjects of which he or she stands rated and assessed, the amount of their

assessments, and of the time and place of appeal. Each taxable inhabitant is authorized to enter, with the board of county assessors, an appeal from his or her assessment and valuation as returned and revised.

Section 506. NOTICES TO AND APPEALS BY MUNICIPAL DISTRICTS. The board of county assessors shall give written or printed notice to the corporate authorities of the several counties, cities, boroughs, towns, townships, school districts and poor districts of the time and place fixed for appeals. The corporate authorities of any county, city, borough, town, township, school district and poor district are empowered to appeal to the board of county assessors, from any assessment made by the subordinate assessors and revised by the board of county assessors, in the same manner and with like effect as if taken by a taxable inhabitant.

Section 507. SUBORDINATE ASSESSORS TO ATTEND APPEALS. The subordinate assessors shall attend, at the time and place fixed for the appeals for their respective districts or territory within their respective districts, to prevent impositions being practiced upon the board of county assessors by parties appealing.

Section 508. APPEALS TO BE IN WRITING. Each taxable person, county, city, borough, town, township, school district and poor district taking any appeal as hereinbefore provided shall reduce the same to writing and shall set forth in such detail, as may be feasible, the particular assessment or valuation appealed from and the reasons therefor.

Section 509. BOARD OF COUNTY ASSESSORS TO HEAR TESTIMONY, SUMMON WITNESSES AND ADMINISTER OATHS. PENALTY. In hearing appeals and in the correction of personal property returns, the board of county assessors shall receive such testimony as may be offered touching the merits of the appeal, and may subpoena any persons who in their judgment are capable of assisting the board in arriving at proper conclusions. Any county assessor is empowered to administer oaths and affirmations to persons coming before them on appeals or in obedience to any subpoena. In case any person subpoenaed shall refuse to appear before the board of county assessors or shall refuse to testify, the board may present its petition to the Court of Common Pleas of the county setting forth the facts and thereupon the court shall issue its subpoena commanding such person to appear before it, and there to testify to such matters as may be inquired into by the board of county assessors. Any person who shall fail or refuse to obey any subpoena so issued by the court or who shall refuse so to testify shall be punished for contempt. The board of county assessors, may

provide for the payment from the county treasury, of reasonable witness fees to any person who may be summoned to testify before them on any matter other than his or her own assessment or return.

Section 510. REVISION AFTER APPEALS. Immediately after the appeals are over, the board of county assessors shall revise the assessments and valuations and shall proceed to ascertain the total assessed valuation of property and subjects taxable for county purposes and for other local purposes within the respective cities, boroughs, towns, townships, school districts and poor districts.

Section 511. LEGALITY OF REVISED ASSESSMENTS. All assessments and valuations as finally revised, and not appealed from to the Court of Common Pleas or the Supreme or Superior Court as hereinafter provided, shall be legal and valid assessments and valuations, and shall not thereafter be subject to any change or correction, notwithstanding any defect, error, or illegality in the same.

Section 512. TOTAL VALUATIONS TO BE CERTIFIED TO MUNICIPAL DISTRICTS. LEVIES BY MUNICIPAL DISTRICTS. Immediately after the assessments have been revised, but not later than the first day of December, the board of county assessors shall certify to the county commissioners and to the corporate authorities of each city, borough, town, township, school district and poor district, the total assessed valuation of property and subjects taxable within their respective districts, and the said county commissioners and corporate authorities shall not later than the first day of January succeeding the year in which the assessment was made, proceed to levy all taxes which they are now or may hereafter be empowered by law to levy, upon the assessed valuation so certified, as well as all poll taxes which they are by law authorized to levy.

Section 513. APPEALS TO COMMON PLEAS. ASSESSMENTS TO REMAIN VALID PENDING APPEALS. Any owner of taxable property or any county, city, borough, town, township, school district or poor district who or which may feel aggrieved by any assessment or valuation, may appeal from the decision of the board of county assessors to the court of common pleas. Such appeal shall be by petition filed in open court or in the prothonotary's office within thirty days after the board of county assessors has acted upon such assessment and valuation. Whenever any appeal shall be entered as hereinbefore provided, the assessment and valuation appealed from, shall remain a legal and valid assessment for all purposes whatsoever until a final decree of a court has been entered, at which time the assessment and valuation shall be corrected in accordance with said decree. The appeal shall

not prevent the collection of taxes imposed upon such assessment and valuation, but in case the assessment and valuation shall be raised or reduced by a final decree of court then any increase in such taxes shall be collected from the persons owing the same, or any excess shall be returned to the person who has paid the same.

Section 514. DISPOSITION OF APPEALS. STANDARD OF VALUATION. The court of common pleas shall proceed at the earliest convenient time, of which at least ten days' notice shall be given to the board of county assessors, to hear the appeal, and to make such orders and decrees as may seem just and equitable having due regard to the actual value of the property or subject and the price which the same would bring at a bona fide sale, after full public notice, and all customs and practices now existing providing for the fixing of assessments and valuations at any other rate or price than that herein provided for, or providing for the equalization of valuations, without regard to the actual value of the property are abolished, prohibited and declared unlawful.

The costs of any appeal and hearing shall be apportioned as the court may direct.

Section 515. APPEALS TO SUPERIOR AND SUPREME COURTS. Any owner of taxable property, or any county, city, borough, town, township, school district or poor district may appeal from any judgment, order or decree of the court of common pleas, affecting the assessment and valuation of property to the Superior or Supreme Court. Such appeal shall not prevent the collection of the taxes based upon such assessment and valuation; but in case the same shall be raised or reduced, then any increase in such taxes shall be collected from the persons owing the same, or any excess shall be returned to the person who has paid the same.

ARTICLE VI

Collection of Taxes

Section 601. CERTIFICATION OF RATES TO BOARD OF COUNTY ASSESSORS. The corporate authorities of each county, city, borough, town, township, poor district and school district shall, not later than the first day of January of the year one thousand nine hundred and twenty-three and each year thereafter certify to the board of county assessors, the several rates of taxation which have been levied within their respective districts upon the assessed valuation as finally revised and certified by the board of county assessors. The said corporate authorities shall also certify the amount of any poll tax levied upon each taxable within their re-

spective districts. The said corporate authorities shall at the same time forward to the board of county assessors, their warrants, directed to the county tax collector authorizing him to collect the taxes levied and assessed for their respective districts as will appear upon the duplicates to be furnished to him by the board of county assessors.

Section 602. PREPARATION OF DUPLICATES. CONTENTS. Immediately after the first day of January of the year one thousand nine hundred and twenty-three and each year thereafter the board of county assessors shall cause to be prepared duplicates of county, city, borough, town, township, school and poor taxes by cities, borough, towns, and townships which shall show (a) the name and residence of each taxable, (b) the location and valuation of each parcel of real estate of such taxable, (c) the valuation of any personal property taxable for all local purposes, (d) the amount of personal property of each person taxable for county purposes only, (e) the amount of any poll tax levied by any district, (f) the several amounts of taxes due by each person and (g) the total amount of taxes due by each person. All duplicates shall be public records and shall be admissible in evidence in the same manner as other public records. All duplicates shall be preserved in the office of the county tax collector at the county seat.

It shall be the duty of the Bureau of Municipalities of the Deparment of Internal Affairs, immediately after the passage of this act to prepare a model duplicate or duplicates arranged in accordance with this act and to certify the form thereof to the board of county assessors of the several counties.

Section 603. PREPARATION OF DUPLICATES FOR CERTAIN POOR DISTRICTS AND INDEPENDENT SCHOOL DISTRICTS. In the case of any poor district embracing territory in more than one county and in the case of any independent school district embracing territory in one or more boroughs, or in one or more townships, or in boroughs and townships, whether in the same or in different counties, the duplicates shall be prepared by municipal districts as hereinbefore provided but shall set forth specifically, with the name of each taxable, the poor district or school district to which the taxes charged in the duplicates are payable.

Section 604. NOTICES TO TAXABLES. CONTENTS. STUBS. With the preparation of the duplicates the board of county assessors shall cause to be prepared a notice to each taxable whose name appears on the duplicates. Such notice shall contain, (a) the name of the county and the name of the city, borough, town or township in which the taxes are assessed, (b) the rates of taxation levied by the county, city, borough, town, township, school district and

poor district in which the person is taxable, (c) the valuation of the real and personal property of the person taxable for all local purposes, (d) the valuation of the personal property taxable for county purposes only, (e) the poll taxes levied by the respective districts, (f) the full amount of county, city, borough, town, township, school and poor taxes for which the taxable is liable, (g) a statement that the first installment of all of said taxes is due and payable, (h) when the remaining installment will become due and payable, (i) the time when an additional percentage will be added to the several installments as a penalty, (j) the places where such taxes are payable, (k) a space or spaces in which the person receiving the taxes can enter a receipt of the amount paid, and (l) a statement that the taxable shall bring such notice with him when making payment of taxes.

There shall be attached to each notice two detachable stubs, upon which the person receiving the taxes can enter an appropriate record of the several payments made by each taxable.

Such notice shall be mailed by the board of county assessors to the last known address of each taxable not later than the last day of February of each year.

Section 605. DUPLICATE NOTICES. In case any taxpayer shall lose or destroy any tax notice, he shall, upon application to the board of county assessors, be furnished with a copy of such notice, and such copy and the stubs thereto attached shall be used for the notation of the receipt of payments and for entry of payments upon the duplicate. Copies of said notices may be obtained by personal application or by mail.

Section 606. COUNTY TREASURER DESIGNATED AS COUNTY TAX COLLECTOR. BOND. The county treasurer of each county shall be the collector of all county, city, borough, town, township, school and poor taxes levied and assessed by said districts, and shall be known as the county tax collector. He shall give bond yearly to the Commonwealth in an amount to be fixed by the county commissioners and with surety to be approved by the court of quarter sessions. Such bond shall contain a warrant of attorney to confess judgment thereon, and shall be conditioned that such collector shall well and truly collect and pay over or account for, to the several districts entitled thereto, the whole amount of the taxes assessed in the duplicates delivered to him which have not been exonerated or returned for non-payment. Said bond shall be deposited with the controller of the county where such office exists and in all other cases with the county commissioners. The cost of procuring said bond shall be considered as an item of the cost of

collection of taxes and shall be paid by the county and the several cities, boroughs, towns, townships, school districts and poor districts in the proportion hereinafter provided for.

Section 607. APPOINTMENT OF COUNTY TAX COLLECTOR IN CERTAIN CASES. Where any county tax collector refuses to furnish a proper bond or fails to finally settle all duplicates in his hands for any year, in accordance with this act, it shall be unlawful for the board of county assessors to deliver to him any new duplicates. In any such case a vacancy in the office of county tax collector shall exist and the county commissioners shall immediately appoint a citizen of the county as county tax collector, who shall hold office until a new county treasurer is duly elected and qualified and who shall have all the rights, powers, privileges and emoluments conferred upon and be subject to all the liabilities and penalties of the county tax collector by this act. Any vacancy happening in said office after any such appointment shall be filled in the manner as herein provided.

Section 608. SALARIES OF COUNTY TAX COLLECTORS. Each county treasurer in addition to the salary and fees which he receives for acting as such, shall receive the following annual salary as county tax collector:

(a) In counties of the second class, five thousand dollars ($5,000);
(b) In counties of the third class, three thousand dollars ($3,000);
(c) In counties of the fourth class, three thousand dollars ($3,000);
(d) In counties of the fifth class, two thousand dollars ($2,000);
(e) In counties of the sixth class, fifteen hundred dollars ($1,500);
(f) In counties of the seventh class, one thousand dollars ($1,000);
(g) In counties of the eighth class, five hundred dollars ($500);

The salaries herein provided shall constitute an item of the cost of collection of taxes and shall be apportioned as herein after provided.

Section 609. APPOINTMENT OF CLERKS, SALARIES. The tax collector with the consent of the county commissioners, shall employ such number of clerks as may be demed necessary to carry into complete effect the provisions of this act. The salary of such clerks shall be fixed by the salary board or by the county commissioners as the case may be. To assist the county treasurer in the collection of taxes, the county commissioners, with the consent of the board of county assessors, may assign to the county tax collector, any of the subordinate assessors or clerks of the board of

county assessors when their services are not required by said board, but such assessors and clerks shall receive no additional compenation for such services. Such clerks shall in addition to their salaries be entitled to their expenses when engaged in the performance of their duties under the direction of the county tax collector as deputies or otherwise.

The salaries and expenses of the clerks to the county tax collector shall constitute an item of the cost of the collection of taxes and shall be apportioned as hereinafter provided.

Section 610. DIVISION OF COST OF PREPARING DUPLICATES. NOTICES TO TAXABLES AND COLLECTION OF TAXES. The board of county commissioners shall keep an accurate account of all moneys expended for books, papers, supplies. stamps, salaries, including the salary of the county tax collector, clerical hire and other expenses incidental to the preparation of duplicates, the preparation and mailing of notices, and the collection of taxes. One-half of such entire cost and expense shall be paid by the county and the remaining one-half of such cost shall be paid by the several cities, boroughs, towns, townships, school and poor districts in the proportion that the valuation of the assessment of the particular district bears to the total valuation of all of said districts. All of such costs and expenses shall be paid in the first instance by the county. The county commissioners shall once each year certify the amount due by each of said districts and request payments thereof. In case any such district shall neglect to pay its proportion of such expense within ninety days after notice so to do, the same shall, upon certification by the county commissioners, be deducted from the funds in the hands of the county tax collector belonging to such district, and the county tax collector is hereby directed to pay any such amount into the county treasury, and the receipt of the county commissioners shall exonerate the tax collector from the payment of such amount to the district.

Section 611. COUNTY TAX COLLECTORS TO BE RESPONSIBLE FOR COLLECTIONS. LIFE OF WARRANTS. POWERS OF EXECUTORS AND ADMINISTRATORS OF DECEASED COLLECTORS. The board of county assessors shall charge the whole amount of taxes in the several duplicates to the county tax collector. Each county tax collector shall be responsible for the collection of all taxes charged in the several duplicates delivered to him during his term of office. The warrants attached to the several duplicates shall be effectual for the collection of taxes for a period of two years. The executors and administrators of any county tax collectors shall have the same powers to enforce the collection of unpaid taxes as the collector would have if living,

and may employ a suitable person to act for them in the execution of the warrant with all the powers of the deceased county tax collector. In the case of the death of any county tax collector, his executors or administrators upon the settlement of all duplicates charged to said collector, shall receive the salary provided for in this act for the county tax collector.

Section 612. DELIVERY OF DUPLICATES TO COUNTY TAX COLLECTOR. WARRANTS TO BE ATTACHED. The board of county assessors shall, not later than the last day of February of the year one thousand nine hundred and twenty-three and each year thereafter deliver to the county tax collector the several duplicates prepared by them showing the taxes to be collected for county, city, borough, town, township, school and poor purposes. To such duplicates shall be attached the warrants issued by the corporate authorities of the county and the several cities, boroughs, towns, townships, school and poor districts authorizing the county tax collector to collect, receive and receipt for all taxes levied within the respective districts.

Section 613. LIEN OF TAXES. All county, city, borough, town, township, school and poor taxes levied and assessed upon real property shall be a first lien upon such property from the time they become due, and such lien shall continue and remain a valid lien until all of said taxes are fully paid and satisfied, or are discharged by a county commissioner's sale as hereinafter provided.

Section 614. DEPUTY COUNTY TAX COLLECTORS. The county tax collector shall have authority to appoint any of his clerks as deputy county tax collectors with like powers as are given to him under the provisions of this act, and may assign such deputies to sit, receive and receipt for taxes in any municipal district of the county. The county tax collector is also given authority to appoint any bank, banking institution or trust company located within the county as a deputy county tax collector for the purpose, however only of receiving and receipting for taxes paid to it at its place of business. The county tax collector shall be responsible for the acts of each deputy county tax collector. No bank, banking institution or trust company shall be allowed any compensation or commission for acting as a deputy county tax collector other than expenses actually incurred in transmitting moneys and stubs, as hereinafter provided, to the county tax collector. All such expenses shall constitute an item of the cost of collection of taxes and shall be apportioned as hereinafter provided.

Section 615. ATTENDANCE OF COLLECTORS IN CERTAIN DISTRICTS. NOTICE. In any municipal district where no bank, banking institution or trust company is located which has

been designated as a deputy county tax collector, the county tax collector or one of his deputies shall sit to receive payment of taxes at least two days prior to the time when a penalty will attach to any installment of taxes. Public notice of the time and place of the attendance of such deputy shall be given in one newspaper printed in or circulating generally in said district. In lieu of advertisements in particular districts, the county tax collector is authorized to advertise a list of the times and places when deputies will attend in the several districts of the county. Such list shall be published in four newspapers, if so many are published in such county, circulating generally in the county. The cost of all advertising provided for by this section shall constitute an item of the cost of the collection of taxes and be apportioned as in this act provided.

Section 616. COLLECTIONS. ENTRY OF RECEIPTS. FORWARDING STUBS. Immediately after the delivery of the several duplicates, the county tax collector shall proceed to collect the taxes therein charged. The county tax collector and any deputy tax collector at the office at the county seat or when sitting in any municipal district or any bank, banking institution or trust company legally authorized to act as a deputy county tax collector, when receiving taxes shall note a receipt, upon the appropriate space provided on the notice mailed to the taxable and by him produced, of the particular instalment or instalments of taxes paid by the taxable, and shall enter upon the appropriate stub attached to the said notice, a record of such payment. The county tax collector or such deputy county tax collector shall thereupon remove said stub and shall, if the tax is paid at any place other than the office at the county seat, immediately forward the same to the county tax collector, who shall cause to be entered, upon the proper duplicate in his possession, a record of the payment made.

Section 617. PAYMENT OF TAXES IN INSTALMENTS. PENALTY ON DELINQUENT TAXES. All county, city, borough, town, township, school and poor taxes charged in the several duplicates delivered to the county tax collector shall be payable in two instalments. The first instalment shall be due on the first day of March and shall be paid on or before the first day of May, and the second instalment shall be due on the first day of August and shall be paid on or before the first day of October. All instalments of taxes which are not paid on or before the dates hereinbefore set forth and fixed for payment shall become delinquent. No abatement on any taxes shall hereafter be made, but all instalments of taxes when due and owing shall be payable for the full amount thereof. To all instalments of taxes not paid on or before the day the same becomes delinquent, a penalty of one per cent. for each month or

fractional part thereof shall be added and collected by the county tax collector, which penalty shall be added from the date when such taxes become due.

Section 618. PAYMENTS BY REGISTERED MAIL. Payment of any instalment of taxes may be made by money order or by certified check and forwarded by registered mail addressed to the county tax collector at the county seat. In the case of any such payment the taxpayer shall enclose his notice in order that the proper receipt may be entered by the county tax collector and returned to the taxpayer, and the proper stub may be detached for entry upon the duplicate.

Section 619. PROCEEDINGS TO COLLECT TAXES. If any person shall fail, neglect or refuse to make payment of any one or more instalments of taxes which are delinquent within thirty days after demand made, the county tax collector or any of his deputies may levy the amount thereof together with the penalty and costs by distress and sale of the goods and chattels of the delinquent, giving ten days' public notice of such sale by written or printed advertisement. In case goods and chattels sufficient to satisfy the same with the costs cannot be found, such collector may take the body of such delinquent and convey him or her to the jail of the county, there to remain until the amount of such tax, together with penalty and costs shall be paid or secured to be paid, or until the delinquent shall be otherwise discharged. Nothing herein contained shall authorize the arrest or imprisonment of any infant or of any person found by inquisition to be of unsound mind.

The county tax collector may deputize any constable or constables resident within the county, to collect, by distress and sale of goods and chattels, any taxes which are delinquent, and for such purposes all the powers of the county tax collector are hereby conferred upon such constable.. For each such distress and sale of goods and chattels the constable shall be entitled to a fee of two dollars, which fee shall be collected by the constable by such sale in addition to the taxes, penalties and other costs.

No failure to demand or to collect any taxes by distress and sale of goods and chattels or by imprisonment of the delinquent, shall invalidate any return made for non-payment of taxes or any tax sale had for the collection of such taxes.

Section 620. LIABILITY OF TENANTS FOR TAXES. Every tenant of any lands and tenements, shall be liable to pay all taxes which, during his or her occupancy, may thereon become due and payable. The goods and chattels of such tenant shall be liable to distress and sale for the non-payment of any such taxes. Having paid such taxes, or any part thereof, the tenant may, by

action of assumpsit or otherwise, recover said taxes from the landlord, or, at his or her election may defalcate the amount thereof in the payment of rent due to the landlord, unless such defalcation or recovery would impair any contract or agreement between them previously made.

Section 621. COLLECTION OF TAXES FROM EMPLOYERS. In case any person neglects or refuses to pay his county, city, borough, town, township, or school poll tax as herein provided, after having received ten days' notice or demand so to do, the county tax collector shall notify any person, firm, association, or corporation, where such delinquent taxpayer is employed, that such taxpayer has failed or neglected to pay said poll tax as required, and such collector may thereupon request to payment of such employer, out of any money then due and owing, or thereafter to become due and owing, to such delinquent taxpayer, whereupon every person, firm, association, or corporation employing any such delinquent taxpayer, shall deduct, from any wages that are than or may thereafter become due and owing to the delinquent taxpayer, the amount of such delinquent tax, and pay the same over to such county, tax collector, and the proper receipt for such taxes paid to the county tax collector by any employer, shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such employer for any wages to the amount thereof.

Section 622. LIABILITY OF EMPLOYER FOR TAXES OF EMPLOYEE. If any person, firm, association, or corporation receiving a notice from any county tax collector, requesting the payment of any poll tax of any employee, shall fail or refuse to deduct, from any wages then due or that may thereafter become due and owing to such employee, the amount of such tax, or if such person, firm, association, or corporation deducts the amount of such tax, and fails to pay the same over to the county tax collector within thirty days after making such deduction, such person, firm, association or corporation shall forfeit and pay a sum equal to the amount of such tax collected from such employe or employees as aforesaid, which sum, together with costs, may be recovered by the county tax collector in an action of assumpsit against said person, firm, association, or corporation failing to pay over such tax, as debts of like amount are now recoverable.. In the collection of any judgment recovered for any such delinquent tax against any person, firm, association, or corporation, the defandant therein shall not be entitled to the benefit of any exemption, appraisement law, or stay of execution.

Section 623. PAYMENT OF TAXES BY TENANTS IN COMMON AND COPARCENERS. The undivided interest of any tenant in common or coparcener of any lands in this Commonwealth shall not be sold, or title thereto be divested by any treasurers sale for the failure of any of said tenants in common or coparceners to pay their pro rata share of the taxes assessed against said land, if such tenant in common or coparcener has paid to the county tax collector his or her proportionate amount of taxes chargeable against such land; and the sale of such lands shall divest and pass title to such undivided shares or interest only in such land as is held by such persons who have failed or neglected to pay their proportionate part of such taxes.

Any such tenant in common or coparcener shall have the right to pay his or her proportionate part of such taxes, at any time, before any county treasurer's sale, and it shall be the duty of the county tax collector or county treasurer as the case may be, to receive the same for the district levying the tax; and the sale of the residue of the shares or interest in such lands, on which the taxes remain unpaid, shall in no way affect the right, title, or interest of those who have paid their proportionate share of such taxes for which the land is sold.

Section 624. PAYMENT OF TAXES BY PERSONS OTHER THAN TAXABLE. PENALTIES. Except as hereinbefore provided in the case of payments by employers, it shall be unlawful for any person to pay or cause to be paid any county poll tax, assessed against any elector, except on the written and signed order of such elector authorizing such payment to be made, which written and signed order must be presented at least thirty days prior to the date of holding the election at which such elector desires to vote.

It shall be unlawful for any officer, clerk, or other person authorized to collect taxes and receipt therefor, to receive payment of or receipt for any poll tax assessed for county purposes from any persons other than the elector against whom such tax shall have been assessed, except upon his or her written and signed order authorizing such payment to be made.

Any person who shall violate any of the provisions of this section shall be guilty of a misdemeanor, and on conviction thereof shall be punished by imprisonment in the county prison for a term of not less than twenty days nor more than six months, or by a fine not exceeding two hundred dollars.

Section 625. ABATEMENTS AND EXONERATIONS. The corporate authorities of the several counties, cities, boroughs, towns, townships, school and poor districts shall make such abatements and exonerations as to them shall appear just and reasonable. They

shall direct their clerk to enter in a book to be kept for that purpose, (a) the names of all persons abated or exonerated, together with, (b) the reason therefor, and (c) the amount and date when made, and shall give to the county tax collector a certificate stating the nature of the tax and the amount abated or exonerated, in order that settlement may be made accordingly.

Section 626. MONTHLY RETURNS AND PAYMENTS. The county tax collector shall make monthly returns in writing to the board of county commissioners and to the corporate authorities of the several cities, boroughs, towns, townships, school and poor districts, showing the amounts of taxes collected during the preceding month and the amount of uncollected taxes upon the duplicate. He shall at the time pay over to the treasurer of the county and to the treasurers of the various districts the amounts so collected.

Any county tax collector failing to make any monthly payment as herein required shall be guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine not exceeding five hundred dollars.

Section 627. FINAL SETTLEMENTS. The county tax collector shall make a complete settlement of all taxes charged upon the several duplicates, except such as may have been abated or exonerated or such as may be charged upon real property which has been returned for non-payment of taxes as hereinafter provided, not later than the first Monday of January of the year following the one in which such taxes were payable. On making final settlement the county tax collector shall make an oath or affirmation that he has made a true and just return of all moneys by him collected.

Section 628. COLLECTION AFTER EXPIRATION OF WARRANTS. In all cases where taxes are due and unpaid to any county tax collector, after the date fixed for final settlement and the collector has not been exonerated, or the property upon which the taxes were levied has not been returned for non-payment of taxes, the county tax collector, his executors and administrators, may sue for the same.

Section 629. PENALTY FOR EMBEZZLEMENT OF MONEYS. If any person charged with the collection, safekeeping or transfer of any county, school, city, borough, town, township, school or poor taxes shall convert the moneys so collected, or any part thereof, to his own use, or shall use by way of investment in any kind of property or merchandise, any portion of the money so collected by him from such taxes, and shall fail to pay over the same or any part thereof at the time or place required and to the person authorized to demand and receive the same, he shall be guilty of an

embezzlement of so much of said moneys as shall be converted and unaccounted for. Every such person and every person in any way accessory to such act, on conviction, shall be sentenced to an imprisonment not exceeding five years, or to pay a fine not exceeding five thousand dollars, or both.

Section 630. TAXES EXONERATED, OR FROM PERSONS NOT ASSESSED NOT TO BE RECEIVED. PENALTY. No county tax collector or any other person on his behalf, shall receive payment, or give any receipt for the payment of any taxes not assessed, and return of such assessment made, nor shall any such collector, or other person on his behalf, receive payment or give any receipt for the payment of any taxes from the payment of which the party assessed has been exonerated, unless the party so exonerated shall himself appeal in his own person, and tender payment of such taxes. If any county tax collector, or other person on his behalf, shall violate any of the provisions of this section, he shall upon conviction be sentenced to pay a fine of one hundred dollars for the use of the county.

Section 631. RETURNS OF UNPAID TAXES ON REAL PROPERTY NOTATIONS ON DUPLICATES. DUTY AND LIABILITY OF COUNTY TAX COLLECTOR. The county tax collector shall not later than the first Monday of January of each year, following the one in which any taxes were due and collectible, make a return to the county commissioners of all real property upon which any county, city, borough, town, township, school or poor taxes remain unpaid, and the county commissioners shall immediately certify such return to the county treasurer then in office in order that sale of such properties may be made in the manner hereinafter provided. All returns for unpaid taxes as herein provided shall be made by the county tax collector to whom the duplicates were delivered by the board of county assessors or by his personal representatives, in a book, to be provided for such purposes, and a notation shall be made upon the proper duplicate, by such county tax collector, of the fact that such return for unpaid taxes has been made to the county commissioners. Whenever any lands are sold for unpaid taxes or any such lands which have been sold shall be redeemed, a record of such sale and a record of such redemption shall be entered upon the proper duplicate by the county treasurer then in office. In case any county tax collector shall refuse, neglect or fail to make any return as herein provided, he shall become personally liable for the payment of all taxes upon the real property which should have been returned, and recovery of such taxes may be had against the county tax collector or upon his bond.

Section 632. PENALTIES TO BE ADDED TO TAXES. Where real property shall be returned for non-payment of taxes, the county tax collector shall add to the amount of each item of tax for which the same is returned, the penalty which shall be due on such taxes, which penalty shall be recovered and collected along with such taxes.

Section 633. AUDIT OF ACCOUNTS OF COUNTY TAX COLLECTOR. The accounts of the county tax collector shall be audited and settled by the county controller, and in counties where there is no county controller, by an auditor, who shall be a competent accountant, and who shall be appointed by the court of common pleas. Each county controller and each such auditor shall receive for his services such compensation as the court of common pleas may fix, which compensation shall constitute an item of the cost of collection of taxes and be paid and apportioned as hereinbefore provided.

ARTICLE VII

Tax Sales

Section 701. DATE OF TAX SALES. VALIDITY OF SALES AND TITLES. The county treasurer shall on the second Monday in June of each year make public sale of the whole, or any part of any real property sufficient to pay the arrearages of any delinquent county, city, borough, town, township, school and poor taxes, with penalties accrued thereon, which shall then have remained unpaid for the year preceding the one in which said sale is held, together with the costs. Any such sale may be adjourned from day to day as it may be found necessary to do. No failure of the county tax collector to demand or to collect any taxes levied on real property by distress and sale of goods and chattels or by imprisonment of the delinquent, shall invalidate any tax sale had for the collection of such taxes or any title acquired by any purchaser at such sale.

Section 702. NOTICE OF SALE. The county treasurer shall give at least sixty days notice, once a week for six consecutive weeks, in at least two newspapers of general circulation within the county, if so many are published in such county, of (a) the time and place of such sales, (b) the city, borough, town, or township in which the pieces, parcels or tracts of real property are respectively situated, (c) a brief description of the property which may be by lot and block where so assessed, (d) the names of the owners or reputed owners, and (e) the sums of taxes and penalties due thereon. He shall also mail to the Commissioner of Forestry ten copies of such printed advertisements immediately upon publication.

Section 703. EXECUTION OF DEEDS. RECORDING. ACKNOWLEDGMENT. Whenever the county treasurer shall make sale of real property, he shall execute deeds in fee simple to the purchasers and acknowledge the same before an officer authorized to acknowledge deeds. No irregularity in the assessment or in the process or otherwise, shall affect the title of the purchaser, but the same shall be good. The deed shall be recorded in the office of the recorder of deeds who shall index all such deeds in the name of the owner or reputed owner as grantor and in the name of the purchaser as grantee.

Section 704. FORM OF COUNTY TREASURER'S DEED. The form of deed to be executed by the county treasurer to all purchasers and to the commissioners shall be substantially in the following form: "Whereas, certain real property, to wit: .... situate in ..... city, borough, town, township in the county of ..... and assessed in the name of ..... has been rated and assessed with divers taxes, to wit, county taxes ..... dollars, city taxes ..... dollars, borough taxes .... dollars, town taxes ..... dollars, township taxes, ...dollars, school taxes, ... dollars, and poor taxes ..... dollars, which remain unpaid, and the county treasurer having offered the same for sale agreeably to law on the ..... day of ....., the same was sold and purchased by ..... for the sum of ..... dollars. (Or in the case of purchases by the county commissioners) (and no person bidding therefor a sum equal to the amount of taxes and penalties due, and the cost of advertising and sale, it became the duty of the county commissioners to buy the same, which they have accordingly done on the ..... for the sum of .... dollars) Now, this indenture witnesseth, that I .... county treasurer of said county, for and in consideration of said sum, grant, bargain and sell the said tract of land to the said ..... (or the county commissioners of said county), to be held by him or his heirs and assigns (or by them and their successors in office) forever, subject to the redemption allowed by law. In witness whereof, I have hereunto set my hand and seal, the ..... day of .....

Sealed and delivered in
the presence of

.....(Seal)
County Treasurer.

Acknowledged by the county treasurer before .....
a ..... of the county of .....
Witnesses the hand and seal of said ..... the
..... day of .....

.....(Seal)

Section 705. EXECUTION OF DEEDS IN CERTAIN CASES. When any county treasurer shall die or be removed from office before deeds are executed by him to any purchasers of real property at a tax scale, the county treasurer in office for the time being shall, upon the payment of the price for which the property was sold with such costs and charges as remain unpaid, execute, acknowledge and deliver such deeds and do all things the former county treasurer could have done.

Section 706. FEES FOR SALE OF REAL PROPERTY. The county treasurer shall receive and collect the following fees for the sale of real property, which fees shall be paid into the county treasury for the use of the county, except the fees for acknowledging deeds which shall be paid to the officer taking such acknowledgment.

Advertising each tract, including printers charge, ..	$1.00
Selling each tract or part thereof, ...	.50
Writing and signing each deed, ...	1.50
Acknowledging every deed, ...	.50
Writing and filing every bond to acknowledge the purchase money, ...	.25

Section 707. PAYMENT OF TAXES, PENALTIES AND COSTS BEFORE SALE. The taxes and penalties assessed, levied and accrued against any property and which has been returned for non-payment may be paid to the county treasurer at any time before a treasurer's sale thereof. In addition to such taxes and penalties the party paying the same shall also pay any advertising and other costs which may have accrued. Upon any such payment no sale of such property shall be had.

Section 708. TENDERING DEEDS. PAYMENT OF PURCHASE MONEY AND COSTS. RECORDING OF DEEDS. RESALES. SALES TO COUNTY COMMISSIONERS. Purchasers at such sales, as soon as deeds have been tendered after the deeds are acknowledged, shall pay to the county treasurer the purchase money or such part as shall pay the taxes, penalties and costs, and shall also pay the sum of two dollars and fifty cents for the recorder of deeds for recording such deeds. In case of purchases by the county commissioners the fee for the recording of deeds shall be paid by the county. The county treasurer shall, in case

payment is not made, declare the sale void and immediately sell the same again, or expose the same to sale at any subsequent sale. Such sale shall have the same effect as if no prior sale had been made. Any property for which an amount sufficient to pay taxes, penalties and costs is not bid shall be purchased by the county commissioners.

Section 709. SURPLUS BONDS. The county treasurer shall on making sale of any real property take from the purchasers bonds, in his own name with warrants of attorney annexed, for any surplus above the taxes, penalties and costs. All such surplus bonds shall be acknowledged by the maker before an officer competent to take acknowledgments of deeds and shall be deposited with the county treasurer before the deed for the land is lifted by the purchaser. The county tax collector shall have all such surplus bonds forthwith recorded in the office of the prothonotary who shall provide a book at the expense of the county to be entitled "Surplus Bond Record." The bonds shall be indexed in alphabetical order in the name of the obligor with the amount and date of the same. The prothonotary shall receive from such obligor the sum of fifty cents for recording and indexing the same and shall when required give certified copies thereto and such certificate shall be received in evidence the same as the original instrument.

Section 710. LIEN OF SURPLUS BONDS. RECOVERY THEREON. The surplus bonds shall, from the date of the deed, have the effect of a judgment, and shall be a first lien upon the real property sold, and the lien thereof shall continue and may be revived the same as the lien of an ordinary judgment. If after the period of redemption has expired, the amount secured by such bond has not been paid, the owner, his assigns or legal representatives may cause an execution to be issued in the name of the county treasurer for the use of such owners, his assigns or legal representatives.

Section 711. TITLE OF PURCHASERS. Sales of real property sold by a county treasurer for taxes shall vest in the purchasers, the estate and interest of the real owners at the time of such sale although the property may not have been assessed or sold in the name of the real owner.

Section 712. RULE OF CAVEAT EMPTOR TO APPLY. EXCEPTIONS. In all sales of real property made by the county treasurer the rule of caveat emptor shall apply, and the county treasurer shall not be required to refund the purchase money paid upon any property so sold, except in cases of double assessment or where the taxes on which the sale is made shall have been previously paid, or where the property does not lie within the county.

Section 713. REDEMPTION OF PROPERTY. If any owner shall, within two years after such sale, redeem such real estate by an offer of the taxes and penalties for which the lands were sold and the costs with the additional sum of twenty-five per centum, and any taxes which may have been levied against any such property since the treasurer's sale and which remain unpaid to the county treasurer, he shall receive and receipt for the same and pay said taxes, penalties, costs and additional percentage over to the purchaser upon demand, and the accrued taxes to the district entitled thereto; and the county treasurer shall forthwith cause an entry to be made on the margin of the record of the deed, in the office of the recorder of deeds, by marking thereon the word "redeemed" which shall be signed by the county treasurer and attested by the recorder of deeds. The recorder of deeds shall be entitled to a fee of thirty cents for such services, which shall be paid by the party redeeming such property. The county treasurer shall certify all such redemptions to the board of county assessors so that the property may thereafter be assessed in the name of the owner.

Section 714. EJECTMENTS BY PERSONS WHO WERE UNDER LEGAL DISABILITY. Where the owner at the time of such sale shall be a minor or insane and shall reside within the United States two years after such disability is removed, such person, his heirs, or legal representatives may at any time within such two year period bring an action in ejectment for the recovery of the lands. When such recovery is effected the value of the improvements made on the property after the sale, shall be ascertained by the jury and be paid by the person, recovering the same before possession shall be had, in addition to all taxes, penalties and costs paid by the purchaser.

Section 715. REDEMPTION BY PERSONS HOLDING LIENS AND EQUITABLE INTERESTS. COLLECTION OF SURPLUS MONEYS. When any real property is sold for taxes on which any person has a lien or equitable interest, such person, his heirs, assigns or legal representatives may redeem the same for the benefit of the real owner thereof and the amount paid for such redemption shall thereupon become a lien on such property. When the time of redemption expires before the same is effected, such person, his heirs, assigns or legal representatives may collect the amount of the surplus bond. Such moneys when collected shall be paid into the court where the bond is filed and shall be distributed by decree of court in the same manner as moneys arising from the sale of land by the sheriff. Such decree of distribution shall be subject to like appeal as decrees for distribution arising from sheriffs sales.

payment is not made, declare the sale void and immediately sell the same again, or expose the same to sale at any subsequent sale. Such sale shall have the same effect as if no prior sale had been made. Any property for which an amount sufficient to pay taxes, penalties and costs is not bid shall be purchased by the county commissioners.

Section 709. SURPLUS BONDS. The county treasurer shall on making sale of any real property take from the purchasers bonds, in his own name with warrants of attorney annexed, for any surplus above the taxes, penalties and costs. All such surplus bonds shall be acknowledged by the maker before an officer competent to take acknowledgments of deeds and shall be deposited with the county treasurer before the deed for the land is lifted by the purchaser. The county tax collector shall have all such surplus bonds forthwith recorded in the office of the prothonotary who shall provide a book at the expense of the county to be entitled "Surplus Bond Record." The bonds shall be indexed in alphabetical order in the name of the obligor with the amount and date of the same. The prothonotary shall receive from such obligor the sum of fifty cents for recording and indexing the same and shall when required give certified copies thereto and such certificate shall be received in evidence the same as the original instrument.

Section 710. LIEN OF SURPLUS BONDS. RECOVERY THEREON. The surplus bonds shall, from the date of the deed, have the effect of a judgment, and shall be a first lien upon the real property sold, and the lien thereof shall continue and may be revived the same as the lien of an ordinary judgment. If after the period of redemption has expired, the amount secured by such bond has not been paid, the owner, his assigns or legal representatives may cause an execution to be issued in the name of the county treasurer for the use of such owners, his assigns or legal representatives.

Section 711. TITLE OF PURCHASERS. Sales of real property sold by a county treasurer for taxes shall vest in the purchasers, the estate and interest of the real owners at the time of such sale although the property may not have been assessed or sold in the name of the real owner.

Section 712. RULE OF CAVEAT EMPTOR TO APPLY. EXCEPTIONS. In all sales of real property made by the county treasurer the rule of caveat emptor shall apply, and the county treasurer shall not be required to refund the purchase money paid upon any property so sold, except in cases of double assessment or where the taxes on which the sale is made shall have been previously paid, or where the property does not lie within the county.

Section 713. REDEMPTION OF PROPERTY. If any owner shall, within two years after such sale, redeem such real estate by an offer of the taxes and penalties for which the lands were sold and the costs with the additional sum of twenty-five per centum, and any taxes which may have been levied against any such property since the treasurer's sale and which remain unpaid to the county treasurer, he shall receive and receipt for the same and pay said taxes, penalties, costs and additional percentage over to the purchaser upon demand, and the accrued taxes to the district entitled thereto; and the county treasurer shall forthwith cause an entry to be made on the margin of the record of the deed, in the office of the recorder of deeds, by marking thereon the word "redeemed" which shall be signed by the county treasurer and attested by the recorder of deeds. The recorder of deeds shall be entitled to a fee of thirty cents for such services, which shall be paid by the party redeeming such property. The county treasurer shall certify all such redemptions to the board of county assessors so that the property may thereafter be assessed in the name of the owner.

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Section 716. REDEMPTION BY JOINT TENANTS, TENANTS IN COMMON AND COPARCENERS. If any joint tenant, tenant in common or coparcener of real property shall make, within two years after such sale, an offer of a proportionate part of the taxes, penalties and of the costs with an additional sum of 25%, equal to the proportionate interest of the property so held by him, to the county treasurer, he shall receive and receipt for the same and pay it over to the purchaser of the land, and such joint tenant, tenant in common or coparcener shall recover his interest in such property and shall hold the same with the purchaser at such sale as tenants in common. In such cases an appropriate entry shall be made on the record of the deed by the county treasurer as in cases of other redemptions.

Section 717. REDEMPTIONS WHERE SURVEYS AND LINES CONFLICT. In case of the sale by any county treasurer of any real property which may be interferred with by surveys or titles of other claimants to such property, any such claimant within two years after any sale, may offer to the county tax collector the taxes and penalties assessed upon so much of such property as is included within the lines under which the claimant claims title and the costs, with the addition of twenty-five per centum, equal to the proportionate part included within such lines aforesaid. The county treasurer shall receive and receipt for the same and pay it over to the purchaser on demand. Such redemption shall be as effectual for the protection of the claimants title within the lines of his survey or claim as if the redemption had been made for and included all the land within the lines of said interferences.

Section 718. PERSONS REDEEMING TO PAY TAXES ACCRUED SINCE SALE. When a purchaser at a county treasurer's sale shall have paid taxes on such land which have accrued since the sale and before the time allowed to redeem has expired, the owner or person redeeming shall pay, together with the redemption money, to the county treasurer, all taxes which have been paid by the purchaser, and the county treasurer shall pay the same to the purchaser with the redemption money when called for.

Section 719. COLLECTION OF TAX LIENS AT SHERIFF SALES. It shall be the duty of the county tax collector, and of the county treasurer in the case of any real property returned for nonpayment of taxes, and of the county commissioners in cases where they have purchased any lands at a county treasurer's sale to certify to the sheriff the amount of any taxes, penalties, costs and interest which may be due upon any such property which the sheriff is about to expose to sale any judicial process and the sheriff shall thereupon collect such taxes, at any sale, of such property and pay the same to the county treasurer.

Section 720. PURCHASES BY COUNTY COMMISSIONERS. TAXATION OF LAND. REDEMPTIONS. When the county commissioners shall purchase any real property at a county treasurer's sale, they shall provide a book wherein shall be entered (a) the name of the person as whose land the same was sold, (b) a brief description of the property together with any lot and block number and (c) the amount of taxes, penalties and costs for which it was sold. Such property shall not, so long as it remains the property of the county, be charged in the duplicate. For the next two years following such sale, if the land remain unredeemed the commissioners shall, in separate columns in the same book, charge every such tract of land with like county, city, borough, town, township, school and poor taxes, as would have been chargeable against the land had the same not been purchased by the county commissioners. The right of redemption shall remain in the real owner of such lands for two years after sale to the county commissioners and such redemption may be accomplished by a payment within such period to the county treasurer of all taxes, penalties and costs due thereon at the time of sale and interest thereon, and also the taxes and penalties which have been levied and charged thereon after the sale, and interest thereon from the time such taxes ought to have been paid. All redemptions of property purchased by the county commissioners shall be noted upon their records and the county treasurer shall forthwith cause an entry to be made on the margin of the record of the deed in the office of the recorder of deeds, by marking thereon the word "redeemed" which shall be signed by the county treasurer and be attested by the recorder of deeds.

Section 721. REDEMPTION BY JOINT TENANTS, TENANTS IN COMMON AND COPARCENERS OF PROPERTY PURCHASED BY COUNTY COMMISSIONERS. When any real property is so purchased by the county commissioners for the use of the county, any joint tenant, tenant in common or coparcener of such property may during the time allowed to a sole owner, redeem his proportionate interest upon paying the county treasurer his proportionate part of the taxes, penalties and costs due thereon at the time of sale with interest; and also his proportionate part of the taxes and penalties which shall have been assessed thereon after the sale and interest on each assessment to be computed from the time it should have been paid. On production of the county treasurer's receipt for such payments, the commissioners shall note such redemption upon their records, and the county treasurer shall cause an appropriate record to be entered in the office of the recorder of deeds as hereinbefore provided in the cases of other redemptions. The county commissioners may sell the residue of the interest in such

land not redeemed at public sale and make a deed therefor to the purchaser, who shall hold the same as tenant in common with the person who has redeemed his interest.

Section 722. SALES BY COUNTY COMMISSIONERS. TAXATION OF PROPERTY OF COMMISSIONERS OR IN CASES OF REDEMPTION. If the owner of any real property so purchased by the county commissioners shall not redeem the same within such period, the county commissioners shall at any time after such period, sell any such lands at public sale and make deeds therefor. After any such sale or in the case of any redemption the property shall be charged by the subordinate assessor in the name of the last purchaser or redeemer and such lands shall again be liable for taxes as other lands.

Section 723. NOTICE OF COMMISSIONERS' SALES. The county commissioners before making sale of real property purchased by them at tax sales, shall give at least thirty days' notice once a week for three consecutive weeks, of such sales, particularly designating the tracts that are to be sold. This notice shall be inserted in two newspapers published in the county if so many are published in such county. At least ten copies of such notice shall be mailed to the Commissioner of Forestry.

Section 724. EXECUTION OF DEEDS BY COUNTY COMMISSIONERS. TITLE. After any such sale the county commissioners shall make and execute a deed in fee simple to the purchaser. Such deed, after being acknowledged befor an officer authorized to acknowledge deeds, shall pass such title as the county commissioners have a right to convey.

Section 725. RULE OF CAVEAT EMPTOR TO APPLY. EXCEPTIONS. In all sales of real property by the county commissioners, the rule of caveat emptor shall apply, and the county commissioners shall not be required to refund the purchase money upon any property so sold, except in cases of double assessment, or where the taxes on which the sale is made shall have been previously paid, or where the property does not lie within the county.

Section 726. LANDS PURCHASED BY COMMISSIONER OF FORESTRY. REDEMPTION. LISTS OF UNREDEEMED PROPERTY. Where lands purchased by the Commissioner of Forestry at tax sales made by the county treasurer are redemed. the redemption money shall be remitted to the State Treasurer by the county treasurer with a statement describing the tract of land so redeemed, and the county treasurer shall certify to the Commissioner of Forestry lists of all lands purchased in behalf of the Commonwealth and not redeemed, with a description of each tract similar

to the one required from the county treasurer in his notice of sales of property, and thereafter such lands shall not be subject to taxation while they are owned by the Commonwealth, but such exemption shall not be construed to apply to any charge placed upon such lands by the laws of the Commonwealth, for county, township or school purposes.

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